



Mr. George Yiankos
Director, Gas Division
Department of Telecommunications and Energy
One South Station
Boston, Massachusetts 02110

September 15, 2006

RE: D.T.E 06-GAF-P5
KeySpan Energy Delivery Combined 2006-07 Peak Gas Adjustment Factor
KeySpan Energy Delivery Combined 2006-07 Peak Local Distribution Adjustment
Factor effective November 2006

Dear Ms. Cottrell:

KeySpan Energy Delivery New England (the "Company") hereby requests approval of its 2006-2007 Consolidated Peak Gas Adjustment Factors ("GAF") and Local Distribution Adjustment Factors ("LDAF"). This filing presents the consolidated GAF and LDAF for Boston Gas Company ("Boston Gas"), Essex Gas Company ("Essex"), and Colonial Gas Company ("Colonial"). With the Department's approval, these factors will become effective for the period November 1, 2006 through April 30, 2007. The requested billing factors include the reconciliation amounts from the Company's 2005-06 Peak Reconciliation filing made today under separate cover.

The Peak GAF and LDAF applicable to each of the new rate tariffs is summarized below.

KeySpan Rate Tariff	Former Company	Unit	Proposed Peak GAF	Proposed Peak LDAF
Tariff 101-104	Boston- Residential	\$/therm	\$1.3702	\$0.0586
Tariff 105-107, 109-111	Boston- G-40 & G-50s series	\$/therm	\$1.3702	\$0.0507
Tariff 108 & 112	Boston G-44 & G-54	\$/MDCQ therms	\$2.6988	\$0.0507
Tariff 108 & 112	Boston G-44 & G-54	\$/therm	\$1.1191	\$0.0507
Tariff 201-206	Essex – Residential	\$/therm	\$1.2939	\$0.0187
Tariff 207-213	Essex- C&I	\$/therm	\$1.2939	\$0.0129
Tariff 301-304	Colonial Lowell Residential	\$/Ccf	\$1.4204	\$0.0225
Tariff 304-313	Colonial Lowell C&I	\$/Ccf	\$1.4204	\$0.0273
Tariff 401-405	Colonial Cape Residential	\$/Ccf	\$1.3930	\$0.0167
Tariff 406-414	Colonial Cape C&I	\$/Ccf	\$1.3930	\$0.0225

To facilitate the Department's review, the Company has included a comparison of the proposed 2006-07 Consolidated Peak GAFs and LDAFs with the average factors approved by the Department for the 2005-06 Peak period for each of the Company's three service areas (see Attachment A).

▪ **GAF**

The calculation of the proposed 2006-07 Peak GAF and LDAF factors submitted today is consistent with the consolidated GAF and LDAF methodology approved by the Department in KeySpan Energy Delivery, D.T.E. 04-62 (2004). Specifically the Company has maintained the current treatment of gas acquisition costs and calculated a separate gas acquisition and planning factor for each company in accordance with its historical methodology (see Page 9, Lines 43-46). In addition, in both the GAF and LDAF filings, the Company has calculated separate working capital allowance factors for Boston Gas, Colonial and Essex (see Page 12 of the GAF filing and Page 6 of the LDAF filing).

In this filing, the Company calculated the working capital allowance based on the number of days lag derived from a separate lead lag study for the period November 2005 through April 2006 for Boston Gas, Essex Gas, and Colonial. Please note, however, that the working capital allowance calculated in the GAF filing represents a projection of working capital costs. In the Company's reconciliation filing, the Company will calculate the actual working capital allowance based on actual gas costs and actual number of days lag derived from an updated lead lag study for each individual company.

The 2006-07 consolidated Peak GAF reflects the gas futures prices listed in the New York Mercantile Exchange ("NYMEX") as of September 12, 2006. In compliance with the Department's order in KeySpan Energy Delivery New England, D.T.E. 03-85 (2003), the Company is submitting Page 25 as part of this filing, reporting the contracted volumes, indices, prices and delivery dates for gas-supply purchases made under the approved price-volatility mitigation plan. The Company will continue to monitor the price of gas and will submit, if necessary, a revised GAF filing if there is a significant increase or decrease in the commodity prices paid by the Company to procure gas on behalf of customers.

Also, in this filing for approval of the 2006-07 Peak GAF, the Company has incorporated the proposed recovery of the 2005 gas-cost related bad-debt exogenous cost adjustment consistent with the Department's directives in Boston Gas Company, D.T.E. 05-66 (2005) and Bay State Gas Company, D.T.E. 05-27 (2005). Specifically, the Company has included gas-cost related bad-debt expense of \$17,126,226 million for the 2005 calendar year in accordance with the Department's findings in D.T.E. 05-66. As set forth in the cover letter accompanying the Company's 3rd Annual PBR Compliance Filing, the proposed exogenous adjustment fully comports with the Department's standard for recovery as established in D.T.E. 05-66.

Moreover, the Company has calculated its projection of 2006-07 gas-cost related bad-debt based on the Department's directives in D.T.E. 05-27, at 190, which means that the Company has projected gas-cost related bad-debt expense by multiplying total revenues projected for the period

November 2006 through April 2007 by the bad-debt ratio of 2.2 percent to derive total projected bad-debt expense for that period. The Company then derived the total projected gas-cost related bad-debt expense for the 2006-07 peak period by multiplying this amount by the gas cost percentage of 63.8 percent. The ratio of 63.8 percent represents the actual ratio of gas-cost related writeoffs to total writeoffs in 2005. For Colonial, the Company recovers 52 percent and 49 percent of total net write-offs through the GAF for the Lowell and Cape divisions, respectively. Essex does not recover any bad debt expense through its GAF.

▪ **LDAF**

On April 30, 2002, the Company submitted to the Department its Demand Side Management/Market Transformation Plan for 2002-2007. The Department approved the plan on June 6, 2002 in KeySpan Energy Delivery New England, D.T.E. 02-31(2002). The report included in that docket detailed the Company's plan for a combined Boston Gas, Colonial Gas and Essex Gas energy efficiency program for the period May 1, 2002 through April 30, 2007. The DSM budget included in the 2006-2007 LDAF filing is consistent with the budget presented to the Department on April 30, 2002¹.

On August 1, 2006, the Company submitted to the Department its calculation of the shareholder incentive associated with its DSM performance for the period May 1, 2005 through April 30, 2006.² The Company's August 1, 2006 filing included a request to deviate from the Department's incentive calculation guidelines that were approved in Energy Efficiency Programs, D.P.U. 98-100. The Company made a similar request to deviate from the Department's incentive calculation in August 2003 and August 2005. In 2003, the Department directed the Company to include in its LDAF the incentive calculated using the Department's guidelines until such a time that the Department approves any deviation. In accordance with that directive, the Company has included in the 2006-07 LDAF filing, the pre-tax incentives of \$806,699 for Program Year 4 calculated using the three-month treasury bill rate pursuant to the Guidelines established in D.T.E. 98-100. If the Department approves the Company's request to use the 5 percent fixed rate, then the Company would adjust a subsequent Peak Period LDAF filing based on the difference between the two methodologies.

The Company has included in its LDAF the recovery of pension and PBOP expense as directed by the Department in Boston Gas Company, D.T.E. 03-40, and Boston Gas Company, D.T.E. 03-40 A & B (see LDAF filing at pages 14 and 15). The Company does not recover any pension or PBOP expense through the LDAF for Essex and Colonial customers.

The Company has also included as part of its Residential Assistance Adjustment Factor it projected costs associated with its Arrearage Management Program as directed in Docket D.T.E. 05-86.

¹ In KeySpan Energy Delivery New England, D.T.E. 03-86, the Department approved a \$500,000 increase to the low income portion of the budget which is reflected in this filing.

² The matter was docketed by the Department as KeySpan Energy Delivery New England, D.T.E. 03-86.

The Company has included the recovery of a proposed exogenous cost adjustment related to its compliance with G.L. c. 164, 116B. As set forth in the cover letter accompanying the Company's 3rd Annual PBR Compliance Filing, the proposed exogenous adjustment of \$1,266,737 fully comports with the Department's standard for recovery as established in D.T.E. 05-66.

The Company has included monthly bill impacts for all residential and commercial rate classes comparing the proposed consolidated GAFs and LDAFs with the average GAFs and LDAFs in effect from November 2005 through April 2006. For Boston Gas, the bill impacts also reflect the base rates submitted as part of the Company's 3rd annual Performance Base Rate filing pursuant to Boston Gas Company, D.T.E. 03-40 (2003), as compared to the base rates in effect in November 2005 (see Attachments B).

Please do not hesitate to call if you have any questions. I can be reached at (617) 466-5407.

Sincerely,

Ann E. Leary
Manager, Rates

cc: J. Rogers, Office of the Attorney General
R. Sydney, Division of Energy Resources

ATTACHMENT A

GAF and LDAF Comparison Peak November 2005 - April 2006 vs. Peak November 2006 - April 2007

KeySpan Rate Tariff	Former Company	Unit	Proposed Peak GAF 2006-07	Actual Average GAF Peak 05-06	Variance	GAF Only Percent Variance
Tariff 101-104	Boston- Residential	\$/Therm	\$1.3702	\$1.3035	\$0.0667	5.1%
Tariff 105-107, 109-111	Boston- G-40 & G-50's series	\$/Therm	\$1.3702	\$1.3035	\$0.0667	5.1%
Tariff 108 & 112	Boston G-44 & G-54	\$/MDCQ Therms	\$2.6988	\$2.5566	\$0.1422	5.6%
Tariff 108 & 112	Boston G-44 & G-54	\$/Therm	\$1.1191	\$1.0941	\$0.0250	2.3%
Tariff 201	Essex - Residential	\$/Therm	\$1.2939	\$1.2694	\$0.0245	1.9%
Tariff 202	Essex - C&I	\$/Therm	\$1.2939	\$1.2694	\$0.0245	1.9%
Tariff 301-304	Colonial Lowell Residential	\$/CCF	\$1.4204	\$1.3244	\$0.0960	7.2%
Tariff 304-313	Colonial Lowell C&I	\$/CCF	\$1.4204	\$1.3244	\$0.0960	7.2%
Tariff 401-405	Colonial Cape Residential	\$/CCF	\$1.3930	\$1.3214	\$0.0717	5.4%
Tariff 406-414	Colonial Cape C&I	\$/CCF	\$1.3930	\$1.3214	\$0.0717	5.4%

KeySpan Rate Tariff	Former Company	Unit	Proposed Peak LDAF 2006-07	Actual Peak LDAF 2005-06	Variance	LDAF Only Percent Variance
Tariff 101&103	Boston- Residential	\$/Therm	\$0.0586	\$0.0401	\$0.0185	46.2%
Tariff 105-107, 109-111	Boston- G-40 & G-50's series	\$/Therm	\$0.0507	\$0.0336	\$0.0171	51.0%
Tariff 108 & 112	Boston G-44 & G-54	\$/MDCQ Therms	\$0.0507	\$0.0336	\$0.0171	51.0%
Tariff 108 & 112	Boston G-44 & G-54	\$/Therm	\$0.0507	\$0.0336	\$0.0171	51.0%
Tariff 201-206	Essex - Residential	\$/Therm	\$0.0187	\$0.0117	\$0.0070	59.9%
Tariff 207-213	Essex- C&I	\$/Therm	\$0.0129	\$0.0073	\$0.0056	76.5%
Tariff 301-304	Colonial Lowell Residential	\$/CCF	\$0.0273	\$0.0236	\$0.0037	15.8%
Tariff 304-313	Colonial Lowell C&I	\$/CCF	\$0.0167	\$0.0123	\$0.0044	35.6%
Tariff 401-405	Colonial Cape Residential	\$/CCF	\$0.0225	\$0.0181	\$0.0044	24.4%
Tariff 406-414	Colonial Cape C&I	\$/CCF	\$0.0135	\$0.0071	\$0.0064	90.2%

Explanation - Proposed 2006-07 Peak CGA vs. Average 2005-06 Peak CGA

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	Avg. 2005-2006	Proposed Nov 06-Apr 07	Variance
<u>Boston</u>									
Demand	\$0.1820	\$0.1820	\$0.1820	\$0.2036	\$0.2036	\$0.2036	\$0.1928	\$0.1874	(\$0.0054)
Commodity	\$1.1593	\$1.1593	\$1.1593	\$0.9470	\$0.9047	\$0.9047	\$1.0390	\$1.0549	\$0.0158
Bad Debt	\$0.0218	\$0.0218	\$0.0353	\$0.0311	\$0.0307	\$0.0307	\$0.0286	\$0.0724	\$0.0439
Reconciliation	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0385	\$0.0182
Working Capital	\$0.0234	\$0.0234	\$0.0234	\$0.0224	\$0.0220	\$0.0220	\$0.0228	\$0.0169	(\$0.0058)
Total	\$1.4068	\$1.4068	\$1.4203	\$1.2244	\$1.1813	\$1.1813	\$1.3035	\$1.3702	\$0.0667
<u>Essex</u>									
Demand	\$0.1820	\$0.1820	\$0.1820	\$0.2036	\$0.2036	\$0.2036	\$0.1928	\$0.1874	(\$0.0054)
Commodity	\$1.1593	\$1.1593	\$1.1593	\$0.9470	\$0.9046	\$0.9046	\$1.0390	\$1.0539	\$0.0150
Bad Debt	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000
Reconciliation	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0386	\$0.0183
Working Capital	\$0.0177	\$0.0177	\$0.0177	\$0.0170	\$0.0168	\$0.0168	\$0.0173	\$0.0139	(\$0.0034)
Total	\$1.3793	\$1.3793	\$1.3793	\$1.1879	\$1.1453	\$1.1453	\$1.2694	\$1.2939	\$0.0245
<u>Colonial - Lowell</u>									
Demand	\$0.1880	\$0.1880	\$0.1880	\$0.2103	\$0.2103	\$0.2103	\$0.1991	\$0.1940	(\$0.0051)
Commodity	\$1.1969	\$1.1969	\$1.1969	\$0.9776	\$0.9339	\$0.9339	\$1.0727	\$1.0944	\$0.0216
Bad Debt	\$0.0000	\$0.0000	\$0.0000	(\$0.0010)	(\$0.0012)	(\$0.0012)	(\$0.0006)	\$0.0525	\$0.0531
Reconciliation	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0681	\$0.0471
Working Capital	\$0.0325	\$0.0325	\$0.0325	\$0.0319	\$0.0317	\$0.0317	\$0.0321	\$0.0114	(\$0.0207)
Total	\$1.4384	\$1.4384	\$1.4384	\$1.2398	\$1.1957	\$1.1957	\$1.3244	\$1.4204	\$0.0960
<u>Colonial - Cape</u>									
Demand	\$0.1880	\$0.1880	\$0.1880	\$0.2103	\$0.2103	\$0.2103	\$0.1991	\$0.1940	(\$0.0051)
Commodity	\$1.1969	\$1.1969	\$1.1969	\$0.9776	\$0.9339	\$0.9339	\$1.0727	\$1.0939	\$0.0211
Bad Debt	(\$0.0028)	(\$0.0028)	(\$0.0028)	(\$0.0034)	(\$0.0035)	(\$0.0035)	(\$0.0031)	\$0.0256	\$0.0287
Reconciliation	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0681	\$0.0471
Working Capital	\$0.0320	\$0.0320	\$0.0320	\$0.0314	\$0.0312	\$0.0312	\$0.0316	\$0.0114	(\$0.0202)
Total	\$1.4351	\$1.4351	\$1.4351	\$1.2369	\$1.1929	\$1.1929	\$1.3213	\$1.3930	\$0.0716

KeySpan Energy Delivery New England
2006-2007 Peak GAF Filing
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Volumetric Gas Adjustment Factors- Peak - Actual Peak 2006-2007	Unit Charges	Capacity	Commodity	Bad Debt	Gas Acquisition	Working Capital	Prior Period Reconciliation	Total
KeySpan Rate Tariff No. 101 - 199 (formerly Boston Gas)	\$/Therm	\$0.2511	\$1.0279	\$0.0724	\$0.0009	\$0.0169	\$0.0009	\$1.3702
KeySpan Rate Tariff No. 201 - 299 (Formerly Essex Gas)	\$/Therm	\$0.2511	\$1.0279	NA	\$0.0000	\$0.0139	\$0.0010	\$1.2939
KeySpan Rate Tariff No. 301 - 399 (Formerly Colonial Gas- Lowell Div)	\$/CCF	\$0.2600	\$1.0643	\$0.0525	\$0.0032	\$0.0114	\$0.0291	\$1.4204
KeySpan Rate Tariff No. 401 - 499 Formerly Colonial Gas- Cape Div)	\$/CCF	\$0.2600	\$1.0643	\$0.0256	\$0.0026	\$0.0114	\$0.0291	\$1.3930
Page Reference		Page 2 Line 13 or 15	Page 2 Line 30 or 32	Page 4 Line 43	Page 9 Line 47	Page 12 Line 28	Page 24 Line 13	

Demand Gas Adjustment Factors- Peak - Actual Peak 2006-2007	Unit Charges	Capacity	Commodity	Bad Debt	Gas Acquisition	Working Capital	Prior Period Reconciliation	Total
KeySpan Rate Tariff No. 101 - 199 (Formerly G-44 and G-54 Boston Gas)	\$/Therm		\$1.0279	\$0.0724	\$0.0009	\$0.0169	\$0.0009	\$1.1191
KeySpan Rate Tariff No. 101 - 199 (Formerly G-44 and G-54 Boston Gas)	\$/MDCQ (therm)	\$2.6988						\$2.6988
KeySpan Rate Tariff No. MM (Peaking Demand Rate)	\$/MDCQ Dekatherm							\$13.28
Page Reference		Page 5 Line 34	Page 2 Line 30	Page 4 Line 43	Page 9 Line 47	Page 12 Line 28	Page 24 Line 13	Page 8 Line 13

Line No.	Peak Demand Factor (DFp)	Page Reference	Line Reference	(\$000)	\$/Therm	\$/CCF
1	Peak Sales (MTherms) (P:TPvol)	Page 15	Line 5		702,045	
2						
3	Peak Demand Charges (Dp)	Page 10	Line 28	\$147,092		
4	Peak Sales Capacity Credit (CCp)	Page 5	Line 4	(\$15,527)		
5	Peak Demand Reconciliation Adjustment (RApd)	Page 23	Line 1	\$44,701		
6	Total Peak Demand Costs (WACOD)			\$176,266	\$0.2511	
7						
8						
9						
10	Demand Refund (R1d)	Page 14	Line 13		\$0.0000	
11	Demand Refund (R2d)	Page 14	Line 26		\$0.0000	
12						
13	Peak Demand Factor (DF) \$/Therm				\$0.2511	
14	Therm Conversion Factor	Page 5	Line 10			1.0354
15	Peak Demand Factor (DF) \$/CCF					\$0.2600

Line No.	Peak Commodity Factor (CFp)	Page Reference	Line Reference	(\$000)	\$/Therm	\$/CCF
16	Peak Sales (Mtherms) (P:Sales)	Page 15	Line 5		702,045	
17						
18	Peak Commodity Charges (Cp)	Page 9	Line 42	\$735,060		
19	Peak Commodity Credits (COMP)	Page 11	Line 6	\$0		
20	Inventory Finance Charges (I)	Page 22	Line 7	\$4,853		
21	Peak Commodity Reconciliation Adjustment (RAPc)	Page 23	Line 3	(\$18,267)		
22						
23	Total Peak Commodity Costs (WACCOG)			\$721,646	\$1.0279	
24						
25	Special Peak Reconciliation Interim Reconciliation Factor			\$0	\$0.0000	
26				\$0	\$0.0000	
27	Commodity Refund (R1c)	Page 14	Line 13		\$0.0000	
28	Commodity Refund (R2c)	Page 14	Line 26		\$0.0000	
29						
30	Peak Commodity Factor (CF) \$/Therm				\$1.0279	
31	Therm Conversion Factor	Page 5	Line 10			1.0354
32	Peak Commodity Factor (CF) \$/CCF					\$1.0643

Line No.	Off-Peak Demand Factor (DFop)	Page Reference	Line Reference	(\$000)	\$/Therm	\$/CCF
1	Off-Peak Sales (MTherms) (OP:TPvol)	Page 15	Line 5		202,697	
2						
3	Off-Peak Demand Charges (Dop)	Page 10	Line 29	\$13,607		
4	Off-Peak Sales Capacity Credits (CCop)	Page 5	Line 4	(\$558)		
5	Off-Peak Demand Reconciliation Adj. (RAopd)	Page 23	Line 2	\$0		
6	Total Off-Peak Demand Costs (WACOD)			\$13,049	\$0.0644	
7						
8						
9						
10	Demand Refund (R1d)	Page 14	Line 13		\$0.0000	
11	Demand Refund (R2d)	Page 14	Line 26		\$0.0000	
12						
13	Off Peak Demand Factor (DF) \$/Therm				\$0.0644	
14	Therm Conversion Factor (For Colonial only)	Page 5	Line 10			1.0368
15	Off Peak Demand Factor (DFop) \$/CCF					\$0.0668

Line No.	Off-Peak Commodity Factor (CFop)	Page Reference	Line Reference	(\$000)	\$/Therm	\$/CCF
16	Off-Peak Sales (MTherms) (OP:Sales)	Page 15	Line 5		202,697	
17						
18	Off-Peak Commodity Charges (Cop)	Page 9	Line 42	\$167,761		
19	Off-Peak Commodity Credits (COMop)	Page 11	Line 6	\$0		
20	Off-Peak Commodity Reconciliation Adjustment	Page 23	Line 4	\$0		
21	Total Off-Peak Commodity Costs (WACCOG)			\$167,761	\$0.8276	
22						
23						
24						
25	Commodity Refund (R1c)	Page 14	Line 13		\$0.0000	
26	Commodity Refund (R2c)	Page 14	Line 26		\$0.0000	
27						
28	Off Peak Commodity Factor (CFop) \$/Therm				\$0.8276	
29	Therm Conversion Factor	Page 5	Line 10			1.0368
30	Off Peak Commodity Factor (CFop) \$/CCF					\$0.8580

No.	Bad Debt Factor (BDF)	Reference	Rate Tariffs No. 101 - 199 (Formerly Boston)		Rate Tariffs No. 301 - 399 (Formerly Lowell)		Rate Tariffs No. 401 - 499 (Formerly Cape)	
			Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
1	Projected Revenue- Nov 06-Apr 07		890,752		151,410		127,385	
2	Bad Debt as a percent of Revenue		2.4%		2.1%		1.4%	
3	Projected Bad Debt		21,645	6,053	3,252	577	1,727	360
4								
5	Gas Cost Percent of Total	Page 4 Line 61	64%	64%	52%	52%	49%	49%
6	Bad Debt - Gas Cost Only		13,799	3,859	1,691	300	846	176
7								
8	Reconciliation	Page 23 Lines 5, 6, 7, 8, 9, 10	\$4,663	\$0	\$2,693	\$0	\$849	\$0
9	2005 Exogenous Cost PBR Filing DTE 06-xx		\$17,126					
10								
11	Total Bad Debt		\$35,588	\$3,859	\$4,383	\$300	\$1,695	\$176
12								
13	Sales-Therms	Page 15 Line 5 or 34	498,814	141,461	88,029	23,123	69,284	24,688
14	Therm - CCF Conversion Factor	Page 5 Line 11 or 12			1.0402	1.0424	1.0292	1.0298
15	Firm Sales - CCF				84,626	22,182	67,321	23,974
16								
17	Bad Debt Factor		\$0.0713	\$0.0273	\$0.0518	\$0.0135	\$0.0252	\$0.0074

No.	Working Capital Bad Debt Factor (WCFbd)	Reference	Rate Tariffs No. 101 - 199 (Formerly Boston)		Rate Tariffs No. 301 - 399 (Formerly Lowell)		Rate Tariffs No. 401 - 499 (Formerly Cape)	
			Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
18	Bad Debt Working Capital Costs Allowable	Page 4 Line 3	\$35,588	\$3,859	\$4,383	\$300	\$1,695	\$176
19	Days Lag	Page 13 Line 14	<u>39.50</u>	<u>33.86</u>	<u>22.89</u>	<u>22.89</u>	<u>22.89</u>	<u>22.89</u>
20								
21	Working Capital Requirement		\$3,851	\$358	\$275	\$19	\$106	\$11
22	Cost of Capital		<u>9.08%</u>	<u>9.08%</u>	<u>10.24%</u>	<u>10.24%</u>	<u>10.24%</u>	<u>10.24%</u>
23								
24	Return on Working Capital Requirement		\$350	\$33	\$28	\$2	\$11	\$1
25								
26	Weighted Cost of Debt		<u>3.86%</u>	<u>3.86%</u>	<u>4.85%</u>	<u>4.85%</u>	<u>4.85%</u>	<u>4.85%</u>
27	Interest Charged on Financed							
28	Working Capital Requirement		\$149	\$14	\$13	\$1	\$5	\$1
29								
30	Taxable Income Base		\$201	\$19	\$15	\$1	\$6	\$1
31	1 - Combined Tax Rate		<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>
32								
33	Return Requirement & Taxes		\$331	\$31	\$24	\$2	\$9	\$1
34								
35	Working Capital Requirement		\$479	\$45	\$38	\$3	\$15	\$2
36								
37	Reconciliation Account 142		\$93	\$0	\$28	\$0	\$14	\$0
38								
39	Total Working Capital Allowance		\$572	\$45	\$65	\$3	\$29	\$2
40								
41	Working Capital Bad Debt Factor (WCFbd)		\$0.0011	\$0.0003	\$0.0007	\$0.0001	\$0.0004	\$0.0001
42								
43	Bad Debt and Working Capital Factor		\$0.0724	\$0.0276	\$0.0525	\$0.0136	\$0.0256	\$0.0075

Monthly Gas Write-offs for Tariffs 101-199 only
Calendar Year 2005

	Month	Base Rate	CGAC Component	Total
44	Jan	\$1,029,081	\$1,733,816	\$2,762,897
45	Feb	\$606,371	\$1,040,722	\$1,647,092
46	Mar	\$591,304	\$1,026,179	\$1,617,483
47	Apr	\$540,458	\$931,828	\$1,472,286
48	May	\$620,279	\$1,176,693	\$1,796,972
49	Jun	\$1,001,017	\$1,939,981	\$2,940,998
50	Jul	\$1,066,878	\$2,144,397	\$3,211,275
51	Aug	\$1,217,407	\$2,546,753	\$3,764,159
52	Sep	\$1,257,623	\$2,396,582	\$3,654,206
53	Oct	\$1,217,963	\$2,180,946	\$3,398,909
54	Nov	\$1,360,194	\$2,188,773	\$3,548,966
55	Dec	\$4,361,794	\$6,845,510	\$11,207,305
56				
57	Total	\$14,870,369	\$26,152,179	\$41,022,548
58				
59	Percentage	36.2%	63.8%	

Line No.	Calculation of Capacity Credit Factor for Sales	Reference	Peak	Off-Peak
1	Capacity Credits - (\$000)	Page 11 Line 24 Peak 25 OffPeak	(\$3,442)	(\$558)
2	Reconciliation - (\$000)	Page 23 Line 11 Peak	(\$12,085)	\$0
3		Page 23 Line 12 OffPeak		
4	Total Capacity Credit Flow Through		(\$15,527)	(\$558)
5				
6	Sales - MTherms	Page 15 Line 5	702,045	202,697
7				
8	Capacity Credit (\$/Therm)		(\$0.0221)	(\$0.0028)

Line No.	Therm Conversion Factor	Total	Peak	Off Peak
9	Therm-CCF Conversion Factor			
10	Colonial	1.0357	1.0354	1.0368
11	Lowell	1.0408	1.0402	1.0424
12	Cape	1.0293	1.0292	1.0298

	G-44, G-54 Sales and Transportation Capacity Charges	Peak	Off-Peak
13	Sales (MTherms)	702,045	202,697
14			
15	Capacity Charges	\$147,092	\$13,607
16	Capacity Credits	(\$15,527)	(\$558)
17			
18	Reconciliation Adj.	\$44,701	\$0
19	Refunds		
20	o R-1		
21	o R-2		
22			
23	Total Demand Factor Charges	\$176,266	\$13,049
24			
25			
26	Total Demand Charges	\$176,266	\$13,049
27			
28	MDCQ MTherms	10,885	3,216
29	(Noncoincident Peak MDCQ Sales)		
30			
31	Capacity Charge - Seasonal	\$16.1930	\$4.0571
32	# of Months	6	6
33	Pipeline Capacity Charge (Sales Customers)		
34	MDCQ - Therms, Per Month	\$2.6988	\$0.6762

Bill Impact
Residential Heating Customer
Peak Therms = 1,160
Off Peak Therms = 300

	Rate Tariffs No. 101 - 199 (Formerly Boston)				Rate Tariffs No. 201-299 (Formerly Essex)			
	Actual Peak Avg Nov 05-Apr 06	Proposed Peak Nov 06-Apr 07	Peak Difference	Percent Inc/(Dec)	Actual Peak Avg Nov 05-Apr 06	Proposed Peak Nov 06-Apr 07	Peak Difference	Percent Inc/(Dec)
Bill Impact								
Increase/(Decrease)								
Due to Change in GAF								
Capacity	\$242.90	\$291.28	\$48.37	3.2%	\$242.90	\$291.28	\$48.37	3.3%
Commodity	\$1,209.59	\$1,192.36	(\$17.23)	-1.1%	\$1,209.55	\$1,192.36	(\$17.19)	-1.2%
Bad Debt	\$33.14	\$84.04	\$50.90	3.4%	\$0.00	\$0.00	\$0.00	0.0%
Other	\$26.41	\$21.72	(\$4.69)	-0.3%	\$20.05	\$17.26	(\$2.78)	-0.2%
Total GAF	\$1,512.04	\$1,589.39	\$77.35	5.1%	\$1,472.50	\$1,500.90	\$28.40	1.9%
Rate Elements								
Residential GAF Factors								
Capacity	\$0.2094	\$0.2511	\$0.0417	3.2%	\$0.2094	\$0.2511	\$0.0417	3.3%
Commodity	\$1.0428	\$1.0279	(\$0.0149)	-1.1%	\$1.0427	\$1.0279	(\$0.0148)	-1.2%
Bad Debt	\$0.0286	\$0.0724	\$0.0439	3.4%	\$0.0000	\$0.0000	\$0.0000	0.0%
Other	\$0.0228	\$0.0187	(\$0.0040)	-0.3%	\$0.0173	\$0.0149	(\$0.0024)	-0.2%
Total GAF	\$1.3035	\$1.3702	\$0.0667	5.1%	\$1.2694	\$1.2939	\$0.0245	1.9%
	Actual OP Avg. 2006	Proposed OP May-07	OP Difference	Percent Inc/(Dec)	Actual OP Avg. 2006	Proposed OP May-07	OP Difference	Percent Inc/(Dec)
Bill Impact								
Increase/(Decrease)								
Due to Change in GAF								
Capacity	\$24.63	\$19.32	(\$5.31)	-1.9%	\$24.63	\$19.32	(\$5.31)	-2.0%
Commodity	\$227.58	\$248.28	\$20.70	7.5%	\$227.58	\$248.28	\$20.70	8.0%
Bad Debt	\$10.53	\$8.27	(\$2.26)	-0.8%	\$0.00	\$0.00	\$0.00	0.0%
Other	\$12.15	\$3.77	(\$8.38)	-3.0%	\$7.80	\$2.54	(\$5.26)	-2.0%
Total GAF	\$274.89	\$279.64	\$4.75	1.7%	\$260.01	\$270.14	\$10.13	3.9%
Rate Elements								
Residential GAF Factors								
Capacity	\$0.0821	\$0.0644	(\$0.0177)	-1.9%	\$0.0821	\$0.0644	(\$0.0177)	-2.0%
Commodity	\$0.7586	\$0.8276	\$0.0690	7.5%	\$0.7586	\$0.8276	\$0.0690	8.0%
Bad Debt	\$0.0351	\$0.0276	(\$0.0075)	-0.8%	\$0.0000	\$0.0000	\$0.0000	0.0%
Other	\$0.0405	\$0.0126	(\$0.0279)	-3.0%	\$0.0260	\$0.0085	(\$0.0175)	-2.0%
Total GAF	\$0.9163	\$0.9321	\$0.0158	1.7%	\$0.8667	\$0.9005	\$0.0338	3.9%
Total Annual Impact - GAF	\$1,786.93	\$1,869.04	\$82.11	4.6%	\$1,732.51	\$1,771.04	\$38.53	2.2%
Total Annual Impact - LDAF	\$61.01	\$83.32	\$22.31		\$17.62	\$27.32	\$9.70	
Total Annual Impact - LDAF&GAF	\$1,847.94	\$1,952.36	\$104.42	5.7%	\$1,750.14	\$1,798.36	\$48.23	2.8%
	Rate Tariffs No. 301 - 399 (Formerly Lowell)				Rate Tariffs No. 401 -499 (Formerly Cape)			
	Actual Peak Avg Nov 05-Apr 06	Proposed Peak Nov 06-Apr 07	Peak Difference	Percent Inc/(Dec)	Actual Peak Avg Nov 05-Apr 06	Proposed Peak Nov 06-Apr 07	Peak Difference	Percent Inc/(Dec)
Bill Impact								
Increase/(Decrease)								
Due to Change in GAF								
Capacity	\$255.16	\$301.58	\$46.42	3.1%	\$255.16	\$301.58	\$46.42	3.1%
Commodity	\$1,214.89	\$1,234.53	\$19.64	1.3%	\$1,214.95	\$1,234.53	\$19.58	1.3%
Bad Debt	(\$0.81)	\$60.90	\$61.71	4.1%	(\$3.73)	\$29.68	\$33.41	2.2%
Other	\$37.20	\$50.66	\$13.47	0.9%	\$36.62	\$50.06	\$13.45	0.9%
Total GAF	\$1,506.43	\$1,647.67	\$141.23	9.4%	\$1,502.99	\$1,615.85	\$112.86	7.5%
Rate Elements								
Residential GAF Factors								
Capacity	\$0.2200	\$0.2600	\$0.0400	3.1%	\$0.2200	\$0.2600	\$0.0400	3.1%
Commodity	\$1.0473	\$1.0643	\$0.0169	1.3%	\$1.0474	\$1.0643	\$0.0169	1.3%
Bad Debt	(\$0.0007)	\$0.0525	\$0.0532	4.1%	(\$0.0032)	\$0.0256	\$0.0288	2.2%
Other	\$0.0321	\$0.0437	\$0.0116	0.9%	\$0.0316	\$0.0432	\$0.0116	0.9%
Total GAF	\$1.2987	\$1.4204	\$0.1218	9.4%	\$1.2957	\$1.3930	\$0.0973	7.5%
	Actual OP Avg. 2006	Proposed OP May-07	OP Difference	Percent Inc/(Dec)	Actual OP Avg. 2006	Proposed OP May-07	OP Difference	Percent Inc/(Dec)
Bill Impact								
Increase/(Decrease)								
Due to Change in GAF								
Capacity	\$25.50	\$20.03	(\$5.47)	-2.0%	\$25.50	\$20.03	(\$5.47)	-2.0%
Commodity	\$235.74	\$257.41	\$21.67	7.7%	\$235.74	\$257.41	\$21.67	7.9%
Bad Debt	\$13.59	\$4.09	(\$9.50)	-3.4%	\$7.53	\$2.24	(\$5.29)	-1.9%
Other	\$5.34	\$3.02	(\$2.32)	-0.8%	\$3.87	\$2.90	(\$0.97)	-0.4%
Total GAF	\$280.17	\$284.55	\$4.38	1.6%	\$272.64	\$282.58	\$9.94	3.6%
Rate Elements								
Residential GAF Factors								
Capacity	\$0.0850	\$0.0668	(\$0.0182)	-2.0%	\$0.0850	\$0.0668	(\$0.0182)	-2.0%
Commodity	\$0.7858	\$0.8580	\$0.0722	7.7%	\$0.7858	\$0.8580	\$0.0722	7.9%
Bad Debt	\$0.0453	\$0.0136	(\$0.0317)	-3.4%	\$0.0251	\$0.0075	(\$0.0176)	-1.9%
Other	\$0.0178	\$0.0101	(\$0.0077)	-0.8%	\$0.0129	\$0.0097	(\$0.0032)	-0.4%
Total GAF	\$0.9339	\$0.9485	\$0.0146	1.6%	\$0.9088	\$0.9419	\$0.0331	3.6%
Total Annual Impact - GAF	\$1,786.60	\$1,932.21	\$145.61	8.2%	\$1,775.63	\$1,898.43	\$122.80	6.9%
Total Annual Impact - LDAF	\$34.85	\$39.90	\$5.05	0.3%	\$27.12	\$32.87	\$5.76	0.3%
Total Annual Impact - LDAF&GAF	\$1,821.45	\$1,972.11	\$150.66	8.3%	\$1,802.75	\$1,931.30	\$128.56	7.1%

**KeySpan Energy Delivery New England
GAF Collection Factors**

Account	Boston per therm	Essex per therm	Lowell per CCF	Cape per CCF
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Peak Period Forecast

Capacity					
Refunds		\$0.0000	\$0.0000	\$0.0000	\$0.0000
Peak Capacity Credits	175.56	(\$0.0221)	(\$0.0221)	(\$0.0229)	(\$0.0229)
Peak Demand	175.20	\$0.2732	\$0.2732	\$0.2829	\$0.2829
Total		<u>\$0.2511</u>	<u>\$0.2511</u>	<u>\$0.2600</u>	<u>\$0.2600</u>
Commodity					
Refunds		\$0.0000	\$0.0000	\$0.0000	\$0.0000
Peak Commodity	175.60	\$1.0279	\$1.0279	\$1.0643	\$1.0643
Total		<u>\$1.0279</u>	<u>\$1.0279</u>	<u>\$1.0643</u>	<u>\$1.0643</u>
Bad Debt					
Peak Bad Debt	175.52	\$0.0713		\$0.0518	\$0.0252
Peak Bad Debt Working Capital	142.52	<u>\$0.0011</u>		<u>\$0.0007</u>	<u>\$0.0004</u>
Total		<u>\$0.0724</u>		<u>\$0.0525</u>	<u>\$0.0256</u>
Other		\$0.0187	\$0.0149	\$0.0437	\$0.0432
Total GAF		<u>\$1.3701</u>	<u>\$1.2939</u>	<u>\$1.4205</u>	<u>\$1.3931</u>

Off Peak Period

Capacity					
Refunds		\$0.0000	\$0.0000	\$0.0000	\$0.0000
Off Peak Capacity Credits	175.58	(\$0.0028)	(\$0.0028)	(\$0.0029)	(\$0.0029)
Off Peak Demand	175.40	\$0.0671	\$0.0671	\$0.0696	\$0.0696
Total		<u>\$0.0644</u>	<u>\$0.0644</u>	<u>\$0.0667</u>	<u>\$0.0667</u>
Commodity					
Refunds		\$0.0000	\$0.0000	\$0.0000	\$0.0000
Off Peak Commodity	175.80	\$0.8276	\$0.8276	\$0.8580	\$0.8580
Total		<u>\$0.8276</u>	<u>\$0.8276</u>	<u>\$0.8580</u>	<u>\$0.8580</u>
Bad Debt					
Off-Peak Bad Debt	175.54	\$0.0273		\$0.0135	\$0.0074
Off-Peak Bad Debt Working Capital	142.54	<u>\$0.0003</u>		<u>\$0.0001</u>	<u>\$0.0001</u>
Total		<u>\$0.0276</u>		<u>\$0.0136</u>	<u>\$0.0075</u>
Other		\$0.0126	\$0.0085	\$0.0101	\$0.0097
Total GAF		<u>\$0.9321</u>	<u>\$0.9004</u>	<u>\$0.9485</u>	<u>\$0.9419</u>

Peaking Demand Rate

1	Peak Day	1,250,070	Dekatherm
2			
3	P/L MDQ	410,430	Dekatherm
4	U/G MDQ	228,758	Dekatherm
5			
6	Peaking MDQ	610,882	Dekatherm
7			
8			
9	Peaking Costs	48,673,520	
10			
11	Peaking MDQ	\$79.68	
12			
13	Monthly Peaking MDQ	\$13.28	/Dekatherm

Line No.	Commodity Cost of Sendout	Peak Cost (\$000)	Peak Sendout (BBTUs)	Off-Peak Cost (\$000)	Off-Peak Sendout (BBTUs)	Reference Page 17 Cost	Reference Page 18 Sendout
1	<u>Pipeline</u>						
2							
3	<u>Algonquin</u>						
4	Direct Purchase	\$204,440	20,768	\$136,009	15,905	Line 33+19	Line 2+22
	Baseload Contingency	\$0	0				
5	Storage	\$69,281	8,864	\$0	0	Line 20	Line 3
6							
7	<u>Tennessee</u>						
8	Direct Purchase	\$180,281	18,813	\$75,843	8,923	Line 22	Line 8
	Baseload Contingency	\$0	0				
9	Storage	\$62,672	8,170	\$0	0	Line 23	Line 9
10							
11	<u>Canadian</u>						
12	ANE/Boundary	\$81,540	8,559	\$28,392	3,464	Line 25	Line 14
13	Sable	\$59,175	6,818	\$54,232	6,935	Line 26	Line 15
14							
15	Total Pipeline Purchases (TP)	\$657,388	71,993	\$294,476	35,228		
16							
17	Average Pipeline (\$/MMBTU)	\$9.13		\$8.36			
18							
19	<u>DOMAC</u>						
20	Vapor	\$25,031	2,927	\$0	0	Line 31	Line 19
21	Boiloff (BO)	\$0	0	\$0	0	Line 32	Line 20
22	Boiloff Reallocation at Average Pipeline Cost (Bao)	\$0		\$0			
23	Seasonal Cost at Average Pipeline Cost	\$25,031		\$0			
24							
25	<u>BGC Supplementals</u>						
26	Propane	\$0	0	\$0	0	Line 30	Line 21
27	LNG Truck	\$13,006	1,370	\$21,348	2,165	Line 29	Line 18
28	LNG Vapor	\$29,868	3,530	\$0	0	Line 27	Line 16
29	LNG Boiloff (BO)	\$0	0	\$0	0	Line 28	Line 17
30	Boiloff Reallocation at Average Pipeline Cost (Bao)	\$0		\$0			
31	Seasonal Cost at Average Pipeline Cost	\$42,874		\$21,348			
32							
33							
34	Total Commodity Cost						
35		\$725,294	79,820	\$315,824	37,393		
36	<u>Less:</u>						
37	Storage Injections	(\$21,237)	(2,578)	(\$126,715)	(14,937)	Line 42+41	Line 31+30
38	Liquefaction	\$0	0	\$0	0		
39	LNG Truck	(\$13,006)	(1,370)	(\$21,348)	(2,165)	Line 40	Line 29
40	<u>Add:</u>						
41	Price Volatility Mitigation Plan	\$44,009					
42	Commodity Cost of Sendout (C)	\$735,060	75,871	\$167,761	20,290		

		Rate Tariffs 100-199 (Boston)		Rate Tariffs 300-399 (Lowell)		Rate Tariffs 400-499 (Cape)	
		Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
43	813 Other Gas Supply Expenses	\$377	\$107	\$225	\$59	\$154	\$55
44	Reconciliation	\$80	\$0	\$42	\$0	\$24	\$0
45	Throughput- Therms	498,814	141,461				
46	Throughput- CCF			84,626	22,182	67,321	23,974
47	Gas Acquisition Factor	\$0.0009	\$0.0008	\$0.0032	\$0.0027	\$0.0026	\$0.0023

Line No.	Capacity Charges (D)	Reference	Monthly <180 day Charges	Monthly 365 day Charges	Annual <180 day Charges	Annual 365 day Charges
1	<u>Algonquin</u>					
2	Direct Purchase	Pg 17 Ln 2		\$3,036	\$0	\$36,434
3	Storage	Pg 17 Ln 3+4	\$1,415	\$0	\$16,981	
4						
5	<u>Tennessee</u>					
6	Direct Purchase	Pg 17 Ln 5		\$1,774	\$0	\$21,291
7	Storage	Pg 17 Ln 6+7	\$864	\$0	\$10,365	\$0
8						
9	<u>Canadian</u>					
10	TOTAL	Pg 17 Ln 8+9+10		\$3,312	\$0	\$39,749
11						
12	<u>Other</u>					
13	DOMAC	Pg 17 Ln 12			\$12,415	\$0
14	Algonquin LNG	Pg 17 Ln 11	\$373		\$4,473	
15						
16	Transgas Trucking	Pg 17 Ln 13	\$1,376		\$1,376	
17						
18	Peaking Supplies				\$1,238	
19						
20	<u>Local Storage & Production</u>				\$16,377	
21	(Latest Test Year * 85%)					
22						
23	<u>Annual Capacity Charges</u>		<u>\$4,028</u>	<u>\$8,123</u>	<u>\$63,225</u>	<u>\$97,474</u>
24						
25	<u>Total Capacity Charges</u>				\$63,225	\$97,474
26						
27	Percent Peak Allocation					86.04%
28	365 Day Charges Allocated to Peak				<u>\$83,867</u>	<u>(\$83,867)</u>
29						
30	Total Peak Charges (Dp)				<u>\$147,092</u>	
31	Off-Peak Charges (Dop)					<u>\$13,607</u>

Line No.	Commodity Credits	Reference Cost (\$000's)	Reference Sales (BBTU's)	Peak Cost (\$000)	Peak Sales (BBTUs)	Off-Peak Cost (\$000)	Off-Peak Sales (BBTUs)
1	<u>Commodity Gas Costs</u>						
2	Interruptible Sales	Page 17 Line 47	Page 20 Line 1	\$0	0	\$0	0
3	Non-Core Contracts	Page 17 Line 53	Page 18 Line 43	\$0	0	\$0	0
4	Canadian Supply Assignment			\$0	0	\$0	0
5							
6	Total Commodity Credits			\$0	0	\$0	0

Line No.	Capacity Credits	Reference	Capacity Release Capacity Credit	Off System Sales Capacity Credit	Downstream Asset Lease Capacity Credit	Total
7						
8	<u>Economic Benefits</u>					
9						
10	Capacity Benefits (CM)	Page 21 Line 1,3, or 5	\$0	\$4,000	\$0	\$4,000
11						
12	Allocation of Threshold					
13	Capacity Release Threshold		<u>\$0</u>	<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>
14						
15	Credits above Threshold		\$0	\$0	\$0	\$0
16						
17	Credits To Share		\$0	\$0	\$0	\$0
18	Core Customer Allocation %		75%	75%	75%	75%
19	Core Customer Allocation \$		\$0	\$0	\$0	\$0
20	Threshold (from above)		\$0	\$4,000	\$0	\$4,000
21	Total Credit Flow Through		\$0	\$4,000	\$0	\$4,000
22						
23	Percentage Allocation to Peak (PR)		86.04%	86.04%	86.04%	86.04%
24	Credits Allocated to Peak		\$0	\$3,442	\$0	\$3,442
25	Credits Allocated to Off-Peak		\$0	\$558	\$0	\$558

Line No.	Purchased Gas Working Capital Allocation	Reference	Total MA LDC	Tariff No. AA-BB (Boston)	Tariff No. GG-HH (Essex)	Tariff No. II-LL (Colonial)
1	Peak Sales	Pg 15 Ln 5 or 22	702,045	498,814	45,918	157,313
2						
3	Off Peak Sales	Pg 15 Ln 5 or 22	202,697	141,461	13,425	47,811
4						
5	Peak Demand	Pg 9 Ln 26	\$147,092	\$104,511	\$9,621	\$32,960
6						
7	Off Peak Demand	Pg 9 Ln 27	\$13,607	\$9,497	\$901	\$3,210
8					\$0	\$0
9	Peak Commodity	Pg 9 Ln 42	\$735,060	\$522,272	\$48,077	\$164,711
10						
11	Off Peak Commodity	Pg 9 Ln 42	\$167,761	\$117,079	\$11,111	\$39,571
12						
13	Total	Sum Lines 5-11	\$1,063,520	\$753,359	\$69,710	\$240,451

Line No.	E. Purchased Gas Working Capital	Reference	Rate Tariffs No. 101-199 (Formerly Boston)		Rate Tariffs No. 201-299 (Formerly Essex)		Rate Tariffs No. 301-499 (Formerly Colonial)	
			Peak	Off-Peak	Peak	Off-Peak	Peak	Off-Peak
1	Gas Working Capital Costs Allowable	Pg 12 Ln 5+9 PK	\$626,783	\$126,576	\$57,698	\$12,012	\$197,671	\$42,780
2		Pg 12 Ln 7+11 OffPK						
3	Number of Days Lag (DL)	Pg 13 Line 14	<u>39.50</u>	<u>38.71</u>	<u>26.18</u>	<u>22.87</u>	<u>22.89</u>	<u>21.21</u>
4								
5	Working Capital Requirement		\$67,830	\$13,424	\$4,138	\$753	\$12,396	\$2,486
6	Cost of Capital (CC)		<u>9.08%</u>	<u>9.08%</u>	<u>10.67%</u>	<u>10.67%</u>	<u>10.24%</u>	<u>10.24%</u>
7								
8	Return on Working Capital Requirement		\$6,159	\$1,219	\$442	\$80	\$1,269	\$255
9								
10	Weighted Cost of Debt (CD)		<u>3.86%</u>	<u>3.86%</u>	<u>3.84%</u>	<u>3.84%</u>	<u>4.85%</u>	<u>4.85%</u>
11	Interest Charges on Financed							
12	Working Capital Requirement		\$2,618	\$518	\$159	\$29	\$601	\$121
13								
14	Taxable Income - Base		\$3,541	\$701	\$283	\$51	\$668	\$134
15	1/ Combined Tax Rate		<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>
16								
17	Return Requirement Plus Taxes		\$5,826	\$1,153	\$465	\$85	\$1,099	\$220
18								
19	Working Capital Requirement		\$8,444	\$1,671	\$624	\$113	\$1,701	\$341
20	Reconciliation (Capacity, Commodity, & Credits) (WCR)		<u>(\$4)</u>	<u>\$0</u>	<u>\$15</u>	<u>\$0</u>	<u>\$37</u>	<u>\$0</u>
21								
22	Working Capital Allowance		<u>\$8,440</u>	<u>\$1,671</u>	<u>\$639</u>	<u>\$113</u>	<u>\$1,738</u>	<u>\$341</u>
23								
24	Firm Sales-Therms		498,814	141,461	45,918	13,425	157,313	47,811
25	Therm - CCF Conversion Factor						1.0354	1.0368
26	Firm Sales - CCF						151,940	46,115
27								
28	Working Capital Allowance		\$0.0169	\$0.0118	\$0.0139	\$0.0085	\$0.0114	\$0.0074

Line No.	Days Lag Calculation	Rate Tariffs No. 101-199 (Formerly Boston)				Rate Tariffs No. 201-299 (Formerly Essex)				Rate Tariffs No. 301-499 (Formerly Colonial)			
		All Cust	Firm	Non-Core	Non-Firm	All Cust	Firm	Non-Core	Non-Firm	All Cust	Firm	Non-Core	Non-Firm
1	Days Delay From Gas Service to												
2	Customer Meter Reading		15.21	15.21	15.21		15.21	15.21	15.21		15.21	15.21	15.21
3	Days Delay From Meter Reading To Billing		1.54	6.00	2.00		1.54	6.00	2.00		1.54	6.00	2.00
4	Days Delay From Billing to Collection		<u>62.70</u>	<u>25.00</u>	<u>20.00</u>		<u>49.38</u>	<u>25.00</u>	<u>20.00</u>		<u>46.09</u>	<u>25.00</u>	<u>20.00</u>
5													
6	Total Days Lag in Receipt of Revenue		79.45	46.21	37.21		66.13	46.21	37.21		62.84	46.21	37.21
7	Total Days Lag in Payment of Expense		<u>39.95</u>	<u>39.94</u>	<u>35.25</u>		<u>39.95</u>	<u>39.94</u>	<u>35.25</u>		<u>39.95</u>	<u>39.94</u>	<u>35.25</u>
8													
9	Net Lag		39.50	6.27	1.96		26.18	6.27	1.96		22.89	6.27	1.96
10													
11	Sendout Costs	\$1,113,599	\$1,113,599	\$0	\$0	\$1,113,599	\$1,113,599	\$0	\$0	\$1,113,599	\$1,113,599	\$0	\$0
12	Percentage of Total Sendout Costs	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%
13													
14	Weighted Net Lag	39.50	39.50	0.00	0.00	26.18	26.18	0.00	0.00	22.89	22.89	0.00	0.00
15	Off Peak Period												
16	Days Delay From Gas Service to												
17	Customer Meter Reading		15.21	15.21	15.21		15.21	15.21	15.21		15.21	15.21	15.21
18	Days Delay From Meter Reading To Billing		1.52	6.00	2.00		1.52	6.00	2.00		1.52	6.00	2.00
19	Days Delay From Billing to Collection		<u>61.37</u>	<u>25.00</u>	<u>20.00</u>		<u>45.53</u>	<u>25.00</u>	<u>20.00</u>		<u>43.87</u>	<u>25.00</u>	<u>20.00</u>
20													
21	Total Days Lag in Receipt of Revenue		78.10	46.21	37.21		62.26	46.21	37.21		60.60	46.21	37.21
22	Total Days Lag in Payment of Expense		39.39	39.25	35.25		39.39	39.25	35.25		39.39	39.25	35.25
23													
24	Net Lag		38.71	6.96	1.96		22.87	6.96	1.96		21.21	6.96	1.96
25													
26	Sendout Costs	\$1,113,599	\$1,113,599	\$0	\$0	\$1,113,599	\$1,113,599	\$0	\$0	\$1,113,599	\$1,113,599	\$0	\$0
27	Percentage of Total Sendout Costs	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%
28													
29	Weighted Net Lag	38.71	38.71	0.00	0.00	22.87	22.87	0.00	0.00	21.21	21.21	0.00	0.00

Line No.	Supplier Refunds (R1, R2)	Demand	Commodity
		Account 242.1	Account 242.2
1	<u>Established Refund Program - R1</u>		
2			
3	Total Refund Program Amount Previously Filed	\$0	\$0
4	Amount Refunded During First 3 Months	\$0	\$0
5	Amount Expected to be Refunded During		
6	Last 3 Months of Current Season:	\$0	\$0
7	Adjustment to Program Forecast:	\$0	\$0
8	Amount Expected to be Refunded During		
9	Last 6 Months of the Program:	\$0	\$0
10	Forecast 6-Month Sales Volume (MTherms)	141,461	141,461
11			
12			
13	R1 Per Unit Refund Factor	\$0.0000	\$0.0000
14			
15			
16	<u>New Refund Program - R2</u>		
17			
18	Accumulating Monies: Principal Balance	\$0	\$0
19	Add: Pre-Program Initiation Interest	\$0	\$0
20	Add: Post-Program Initiation Interest	\$0	\$0
21	Total R2 Refund Program Amount:	\$0	\$0
22			
23			
24	Forecast 12-Month Sales Volume (MTherms)	640,276	640,276
25			
26	R2 Per Unit Refund Factor	\$0.0000	\$0.0000

Line No.	Normal CGAC Billing Volumes	Total MA LDC			Boston Gas			Essex Gas		
		Peak (MTherms)	Off-Peak (MTherms)	Year (MTherms)	Peak (MTherms)	Off-Peak (MTherms)	Year (MTherms)	Peak (MTherms)	Off-Peak (MTherms)	Year (MTherms)
1	<u>Sales</u>									
2	Residential	490,083	134,759	624,841	345,586	92,564	438,151	32,545	9,077	41,622
3	Commercial/Industrial	211,963	67,939	279,901	153,228	48,897	202,125	13,373	4,348	17,721
4										
5	Total Firm Sales	702,045	202,697	904,743	498,814	141,461	640,276	45,918	13,425	59,343
6										
7	<u>Transportation</u>									
8	Residential	0	0	0			0			0
9	Commercial/Industrial	156,892	73,088	229,980	125,999	56,232	182,231	3,801	3,135	6,936
10										
11	Total Firm Transportation	146,897	68,954	229,980	125,999	56,232	182,231	3,801	3,135	6,936
12										
13	<u>Throughput</u>									
14	Residential	490,083	134,759	624,841	345,586	92,564	438,151	32,545	9,077	41,622
15	Commercial/Industrial	368,854	141,027	509,881	279,227	105,129	384,356	17,173	7,483	24,657
16										
17	Total Firm Throughput	858,937	275,786	1,134,723	624,813	197,694	822,507	49,718	16,560	66,278

		Rate Tariffs No. 301 - 399 (Formerly Colonial-Lowell)			Rate Tariffs No. 401 - 499 (Formerly Colonial-Cape)		
		Peak (MTherms)	Off-Peak (MTherms)	Year (MTherms)	Peak (MTherms)	Off-Peak (MTherms)	Year (MTherms)
18	<u>Sales</u>						
19	Residential	58,014	15,419	73,433	53,938	17,698	71,636
20	Commercial/Industrial	30,015	7,704	37,719	15,346	6,990	22,336
21							
22	Total Firm Sales	88,029	23,123	111,152	69,284	24,688	93,972
23							
24	<u>Transportation</u>						
25	Residential			0			0
26	Commercial/Industrial	17,097	9,587	26,684	9,995	4,134	14,129
27							
28	Total Firm Transportation	17,097	9,587	26,684	9,995	4,134	14,129
29							
30	<u>Throughput</u>						
31	Residential	58,014	15,419	73,433	53,938	17,698	71,636
32	Commercial/Industrial	47,113	17,291	64,404	25,341	11,124	36,465
33							
34	Total Firm Throughput	105,126	32,710	137,837	79,279	28,822	108,101

205,124

	Boston Gas Company Core Sales and Transportation Forecast BBtus					Essex Gas Company Core Sales and Transportation Forecast BBtus				
	Throughput Total	Sales Total	Sales Residential	Sales C/I	Transp Total	Throughput Total	Sales Total	Sales Residential	Sales C/I	Transp Total
November	5,497.5	4,275.3	2,911.3	1,363.9	1,222.3	421.8	382.6	266.4	116.2	39.2
December	9,705.8	7,786.9	5,442.8	2,344.1	1,919.0	816.9	754.6	536.7	217.9	62.3
January	13,277.2	10,733.9	7,461.3	3,272.6	2,543.3	1,049.0	972.0	683.9	288.1	77.0
February	13,113.2	10,524.7	7,292.5	3,232.3	2,588.5	1,104.0	1,025.9	732.7	293.2	78.1
March	12,320.9	9,898.3	6,883.8	3,014.5	2,422.6	937.9	868.7	619.3	249.4	69.2
April	8,566.6	6,662.3	4,566.9	2,095.4	1,904.3	642.2	587.9	415.5	172.4	54.3
May	5,277.7	3,902.7	2,609.2	1,293.5	1,375.0	407.2	371.8	260.9	110.9	35.4
June	4,302.6	3,138.6	2,105.6	1,033.0	1,164.0	318.2	287.2	201.1	86.1	31.0
July	2,560.6	1,778.3	1,146.0	632.3	782.3	221.9	179.6	113.2	66.4	42.4
August	2,193.3	1,503.5	945.2	558.3	689.8	164.8	141.2	92.8	48.3	23.6
September	2,371.2	1,622.7	1,022.0	600.7	748.5	306.8	154.9	100.9	54.1	151.9
October	3,063.9	2,200.3	1,428.4	771.9	863.6	237.0	207.8	138.8	69.0	29.2
Off Peak	19,769.4	14,146.1	9,256.4	4,889.7	5,623.2	1,656.0	1,342.5	907.7	434.8	313.5
Peak	<u>62,481.3</u>	<u>49,881.4</u>	<u>34,558.6</u>	<u>15,322.8</u>	<u>12,599.9</u>	<u>4,971.8</u>	<u>4,591.8</u>	<u>3,254.5</u>	<u>1,337.3</u>	<u>380.1</u>
Total	<u>82,250.7</u>	<u>64,027.6</u>	<u>43,815.1</u>	<u>20,212.5</u>	<u>18,223.1</u>	<u>6,627.8</u>	<u>5,934.3</u>	<u>4,162.2</u>	<u>1,772.1</u>	<u>693.6</u>

	Colonial Gas Company- Lowell Core Sales and Transportation Forecast MMCF					Colonial Gas Company- Cape Core Sales and Transportation Forecast MMCF				
	Throughput Total	Sales Total	Sales Residential	Sales C/I	Transp Total	Throughput Total	Sales Total	Sales Residential	Sales C/I	Transp Total
November	860.8	683.2	440.2	243.0	177.5	639.1	540.3	412.5	127.8	98.8
December	1,602.7	1,337.5	877.7	459.8	265.2	1,095.4	958.4	744.8	213.7	137.0
January	2,262.9	1,904.2	1,243.1	661.0	358.8	1,696.4	1,486.0	1,175.0	311.0	210.5
February	2,088.0	1,778.0	1,184.9	593.1	310.0	1,585.4	1,397.4	1,090.4	307.0	188.0
March	1,953.7	1,656.9	1,095.5	561.4	296.8	1,580.7	1,387.1	1,069.9	317.2	193.6
April	1,338.1	1,102.7	735.6	367.1	235.4	1,106.3	963.0	748.4	214.5	143.3
May	840.5	646.9	454.0	192.8	193.6	768.5	680.6	513.5	167.1	87.9
June	650.8	477.3	330.5	146.8	173.5	615.4	532.7	390.9	141.8	82.6
July	413.9	271.8	179.7	92.1	142.1	370.6	312.2	216.4	95.8	58.4
August	363.9	242.7	144.8	97.9	121.3	332.9	278.7	189.2	89.5	54.2
September	493.0	322.1	156.7	165.5	170.9	337.8	284.8	192.6	92.2	53.0
October	375.7	257.5	213.5	44.0	118.2	373.7	308.3	215.9	92.4	65.4
Off Peak	3,137.9	2,218.2	1,479.2	739.0	919.7	2,798.8	2,397.4	1,718.6	678.8	401.4
Peak	<u>10,106.2</u>	<u>8,462.6</u>	<u>5,577.1</u>	<u>2,885.5</u>	<u>1,643.7</u>	<u>7,703.3</u>	<u>6,732.1</u>	<u>5,241.0</u>	<u>1,491.2</u>	<u>971.2</u>
Total	<u>13,244.1</u>	<u>10,680.8</u>	<u>7,056.3</u>	<u>3,624.5</u>	<u>2,563.3</u>	<u>10,502.1</u>	<u>9,129.5</u>	<u>6,959.6</u>	<u>2,169.9</u>	<u>1,372.6</u>

KeySpan Energy GAS COST FORECAST - Adjusted COST OF GAS (\$000)	Schedule B1												Adjusted Total	Adjusted Peak	Adjusted Off-Peak
	Adjusted Nov-06	Adjusted Dec-06	Adjusted Jan-07	Adjusted Feb-07	Adjusted Mar-07	Adjusted Apr-07	Adjusted May-07	Adjusted Jun-07	Adjusted Jul-07	Adjusted Aug-07	Adjusted Sep-07	Adjusted Oct-07			
1 DEMAND															
2 AGT Direct Purchase	\$2,989	\$3,098	\$3,094	\$2,794	\$3,094	\$2,993	\$3,095	\$2,995	\$3,095	\$3,095	\$2,995	\$3,096	\$36,434	\$18,062	\$18,372
3 AGT Storage Capacity	\$566	\$586	\$586	\$529	\$586	\$566	\$586	\$567	\$586	\$586	\$567	\$586	\$6,896	\$3,419	\$3,477
4 AGT Short Haul Transportation	\$827	\$858	\$856	\$773	\$856	\$828	\$857	\$829	\$857	\$857	\$829	\$857	\$10,085	\$5,000	\$5,085
5 TGP Direct Purchase	\$1,747	\$1,810	\$1,808	\$1,633	\$1,808	\$1,749	\$1,809	\$1,750	\$1,809	\$1,809	\$1,750	\$1,809	\$21,291	\$10,555	\$10,736
6 TGP Storage Capacity	\$297	\$308	\$307	\$278	\$307	\$297	\$307	\$298	\$307	\$307	\$297	\$308	\$3,619	\$1,794	\$1,825
7 TGP Short Haul Transportation	\$554	\$574	\$573	\$517	\$573	\$554	\$573	\$555	\$573	\$573	\$555	\$573	\$6,746	\$3,344	\$3,402
8 ANE/Boundary Demand	\$432	\$448	\$447	\$404	\$447	\$433	\$448	\$433	\$448	\$448	\$433	\$448	\$5,269	\$2,612	\$2,657
9 Sable Supply Demand	\$2,095	\$2,172	\$2,169	\$1,959	\$2,168	\$2,098	\$2,170	\$2,100	\$2,169	\$2,170	\$2,099	\$2,170	\$25,539	\$12,661	\$12,878
10 "Enron" Capacity	\$734	\$760	\$759	\$686	\$759	\$734	\$760	\$735	\$760	\$760	\$735	\$760	\$8,941	\$4,433	\$4,509
11 AGT LNG	\$367	\$380	\$380	\$343	\$380	\$367	\$380	\$368	\$380	\$380	\$368	\$380	\$4,473	\$2,217	\$2,255
12 Distrigas Storage	\$1,375	\$1,405	\$1,403	\$1,326	\$1,403	\$771	\$797	\$771	\$797	\$797	\$771	\$797	\$12,415	\$7,683	\$4,731
13 Transgas Trucking	\$0	\$459	\$459	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,376	\$1,376	\$0
14 Peaking Supplies	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$1,238	\$619	\$619
15 Total Demand	\$12,087	\$12,961	\$12,944	\$11,805	\$12,484	\$11,494	\$11,884	\$11,504	\$11,883	\$11,884	\$11,503	\$11,888	\$144,322	\$73,775	\$70,547
16															
17															
18															
19 COMMODITY															
20 AGT Direct Purchase	\$29,724	\$37,717	\$39,000	\$32,647	\$34,929	\$30,423	\$27,926	\$21,574	\$19,848	\$19,908	\$22,311	\$24,442	\$340,449	\$204,440	\$136,009
21 AGT Baseload contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 AGT Storage Withdrawal	\$1,816	\$12,069	\$21,331	\$19,147	\$14,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,281	\$69,281	\$0
23 AGT Spot	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 TGP Direct Purchase	\$25,638	\$33,457	\$33,414	\$28,678	\$32,344	\$26,750	\$20,276	\$13,423	\$14,073	\$13,278	\$5,331	\$9,463	\$256,124	\$180,281	\$75,843
25 TGP Baseload Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 TGP Storage Withdrawal	\$3,188	\$10,878	\$20,818	\$17,276	\$10,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,672	\$62,672	\$0
27 TGP Spot	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 ANE/Boundary	\$12,704	\$15,991	\$16,501	\$14,907	\$15,028	\$6,409	\$7,331	\$3,400	\$3,567	\$3,610	\$3,752	\$6,731	\$109,931	\$81,540	\$28,392
29 Sable (MNE/Imperial)	\$8,087	\$10,257	\$11,122	\$10,098	\$10,986	\$8,625	\$8,819	\$8,653	\$9,074	\$9,186	\$9,002	\$9,498	\$113,407	\$59,175	\$54,232
30 LNG Vapor	\$1,671	\$3,047	\$14,434	\$9,006	\$1,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,868	\$29,868	\$0
31 LNG Boiloff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 LNG Truck	\$1,553	\$2,559	\$2,400	\$1,005	\$1,187	\$4,302	\$8,244	\$4,556	\$1,888	\$3,025	\$1,700	\$1,934	\$34,354	\$13,006	\$21,348
33 Propane	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Distrigas Vapor	\$8,116	\$6,318	\$4,783	\$4,259	\$1,515	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$25,031	\$25,031	\$0
35 Distrigas Baseload	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Intercompany	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 TOTAL COMMODITY	\$92,497	\$132,293	\$163,804	\$137,023	\$123,129	\$76,549	\$72,596	\$51,606	\$48,451	\$49,007	\$42,097	\$52,067	\$1,041,118	\$725,294	\$315,824
38															
39 TOTAL PURCHASES	\$104,584	\$145,254	\$176,748	\$148,827	\$135,613	\$88,043	\$84,480	\$63,110	\$60,334	\$60,892	\$53,600	\$63,955	\$1,185,440	\$799,069	\$386,371
40															
41 LESS:															
42 AGT Liquefied	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43 LNG Truck	\$1,553	\$2,559	\$2,400	\$1,005	\$1,187	\$4,302	\$8,244	\$4,556	\$1,888	\$3,025	\$1,700	\$1,934	\$34,354	\$13,006	\$21,348
44 AGT Storage Refill	\$4,111	\$0	\$0	\$0	\$0	\$6,605	\$13,104	\$13,160	\$13,797	\$13,965	\$13,074	\$0	\$77,815	\$10,715	\$67,100
45 TGP Storage Refill	\$6,667	\$0	\$0	\$0	\$0	\$3,855	\$13,571	\$13,423	\$14,073	\$13,278	\$5,270	\$0	\$70,137	\$10,522	\$59,615
46 Total Liquefaction and Storage	\$12,330	\$2,559	\$2,400	\$1,005	\$1,187	\$14,761	\$34,919	\$31,138	\$29,759	\$30,268	\$20,045	\$1,934	\$182,306	\$34,243	\$148,063
47															
48 Total Gas Cost	\$92,254	\$142,695	\$174,348	\$147,822	\$134,425	\$73,282	\$49,561	\$31,972	\$30,575	\$30,624	\$33,555	\$62,021	\$1,003,134	\$764,826	\$238,308
49	\$80,167	\$129,734	\$161,404	\$136,017	\$121,941	\$61,787									\$1,003,134
50 Interruptible/City Gate Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51															
52 Total NonFirm Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53															
54 Total Firm Gas Cost	\$92,254	\$142,695	\$174,348	\$147,822	\$134,425	\$73,282	\$49,561	\$31,972	\$30,575	\$30,624	\$33,555	\$62,021	\$1,003,134	\$764,826	\$238,308
55															
56 NonCore Firm Sales Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57															
58 Total CGAC Recoverable Gas Cost	\$92,254	\$142,695	\$174,348	\$147,822	\$134,425	\$73,282	\$49,561	\$31,972	\$30,575	\$30,624	\$33,555	\$62,021	\$1,003,134	\$764,826	\$238,308

KeySpan Energy Delivery New England
2006-07 Peak GAF Filing

KeySpan Energy
GAS COST FORECAST
SENDOUT VOLUME (BBTUS)

Schedule B2

UT VOLUME (BBTUS)	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Total	Peak	Off-Peak	
1 Algonquin																
2 Direct Purchase	6,832	3,619	3,760	3,583	2,984	3,248	3,574	3,376	2,573	2,332	2,311	2,560	2,752	36,672	20,768	15,905
3 Baseload contingency		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Storage		236	1,544	2,728	2,449	1,908	0	0	0	0	0	0	8,864	8,864	0	0
5 Spot		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Total Algonquin		3,855	5,304	6,311	5,432	5,156	3,574	3,376	2,573	2,332	2,311	2,560	2,752	45,536	29,632	15,905
7																
8 Tennessee																
9 Direct Purchase		3,213	3,439	3,167	2,704	3,102	3,189	2,450	1,603	1,656	1,543	612	1,060	27,737	18,813	8,923
10 Baseload contingency		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Storage		417	1,418	2,713	2,252	1,370	0	0	0	0	0	0	8,170	8,170	0	0
12 Spot		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Total Tennessee		3,630	4,857	5,880	4,956	4,472	3,189	2,450	1,603	1,656	1,543	612	1,060	35,907	26,983	8,923
14																
15 Other																
16 ANE/Boundary		1,612	1,669	1,593	1,432	1,471	781	909	430	444	444	455	782	12,024	8,559	3,464
17 MNE/Imperial		1,129	1,170	1,168	1,055	1,168	1,130	1,168	1,131	1,168	1,168	1,131	1,169	13,754	6,818	6,935
18 LNG Vapor		198	362	1,709	1,059	200	0	0	0	0	0	0	0	3,530	3,530	0
19 LNG Boiloff		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 LNG Truck		198	271	235	98	118	449	864	521	175	272	157	176	3,535	1,370	2,165
21 Distrigas Vapor		1,116	711	496	440	159	5	0	0	0	0	0	0	2,927	2,927	0
22 Distrigas Boiloff		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Propane		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Intercompany Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 Total Other		4,253	4,183	5,203	4,084	3,116	2,366	2,942	2,081	1,788	1,885	1,742	2,127	35,769	23,204	12,565
26																
27 Total Purchases		11,738	14,344	17,394	14,472	12,743	9,129	8,767	6,257	5,776	5,740	4,915	5,939	117,212	79,820	37,393
28																
29 LESS:																
30 AGT DP Liquefied		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 LNG Truck		198	271	235	98	118	449	864	521	175	272	157	176	3,535	1,370	2,165
32 AGT Storage Refill		501	0	0	0	0	776	1,582	1,568	1,620	1,620	1,499	0	9,164	1,276	7,888
33 TGP Storage Refill		840	0	0	0	0	462	1,642	1,603	1,656	1,543	605	0	8,351	1,302	7,049
34 Total		1,539	271	235	98	118	1,687	4,088	3,691	3,450	3,435	2,261	176	21,051	3,948	17,102
35																
36 Total Sendout		10,198	14,073	17,159	14,374	12,625	7,442	4,679	2,566	2,325	2,304	2,653	5,763	96,162	75,871	20,290
37																
38																
39 NonFirm																
40 Interruptible/City Gate		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 Total NonFirm		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42																
43 Firm Sendout		10,198	14,073	17,159	14,374	12,625	7,442	4,679	2,566	2,325	2,304	2,653	5,763	96,162	75,871	20,290
44																
45 Total Firm NonCore Sales		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46																
47 FSO-Total Firm NonCore		10,198	14,073	17,159	14,374	12,625	7,442	4,679	2,566	2,325	2,304	2,653	5,763	96,162	75,871	20,290
48														0		
49 Core Sales		5,881	10,837	15,096	14,726	13,811	9,316	5,602	4,436	2,542	2,166	2,385	2,974	89,772	69,668	20,104
Unaccounted for Gas Volumes		4,317	3,236	2,063	(352)	(1,186)	(1,874)	(923)	(1,870)	(217)	138	269	2,789	6,390	6,203	186
Accounted for Percent		42%	23%	12%	-2%	-9%	-25%	-20%	-73%	-9%	6%	10%	48%	7%	8%	1%

[illegible]

KeySpan Energy GAS COST FORECAST INTERRUPTIBLE COST/City Gate (\$000)		Schedule B4														
		Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Total	Peak	Off-Peak
1	Total Volume (BBtus)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2																
3	Total Cost (\$000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4																
5	Average Interruptible Cost (per MMBtu)	\$8.0966	\$9.8804	\$10.7174	\$10.7734	\$10.5912	\$8.4503	\$8.2749	\$8.3805	\$8.5053	\$8.6083	\$8.7117	\$8.9040			

KeySpan Energy
Gas Cost Forecast
GAF NonFirm Margin

Schedule C

	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	Total	Peak	Off-Peak
1 Non firm Margin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2															
3 Capacity Release	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4															
5 Off System Sales	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$4,000	\$2,000	\$2,000
6															
7 Total NonFirm Margin	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$4,000	\$2,000	\$2,000

KeySpan Energy
GAS COST FORECAST
TOTAL INVENTORY FINANCING

Schedule D

	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Total	Peak	Off-Peak
1 Monthly Financing Balance	\$219,956	\$196,705	\$148,295	\$101,854	\$72,164	\$84,513	\$117,461	\$150,443	\$181,536	\$211,235	\$231,942	\$233,760	\$1,949,863	\$823,486	\$1,126,377
2															
3 Interest Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%			
4															
5 Inventory Financing Cost															
6 Interest Cost	\$541	\$520	\$423	\$300	\$212	\$198	\$260	\$343	\$419	\$494	\$557	\$584	\$4,853	\$2,196	\$2,658
7 Total Financing Costs	\$541	\$520	\$423	\$300	\$212	\$198	\$260	\$343	\$419	\$494	\$557	\$584	\$4,853	\$2,196	\$2,658

KeySpan Energy Reconciliation Adjustment Summary

Line No	Account 175 - Deferred Gas Costs	Amount (000's)
1	Peak Capacity-KeySpan + (Boston & Essex) Dec 04	\$44,701
2	Off Peak Capacity	\$0
3	Peak Commodity	(\$18,267)
4	Off Peak Commodity	\$0
5	Peak Bad Debt- Tariff No. 101-199	\$4,663
6	Off Peak Bad Debt Tariff No 101-199	\$0
7	Peak Bad Debt- Tariff No. 301-399	\$2,693
8	Off Peak Bad Debt Tariff No 301-399	\$0
9	Peak Bad Debt- Tariff No. 401-499	\$849
10	Off Peak Bad Debt Tariff No 401-499	\$0
11	Peak Capacity Credit	(\$12,085)
12	Off Peak Capacity Credit	\$0
13	Peak Other Gas Supply - Tariff No. 101-199	\$80
14	Off Peak Other Gas Supply - Tariff No. 101-199	\$0
15	Peak Other Gas Supply - Tariff No. 201-299	\$0
16	Off Peak Other Gas Supply - Tariff No. 201-299	\$0
17	Peak Other Gas Supply - Tariff No. 301-399	\$42
18	Off Peak Other Gas Supply - Tariff No. 301-399	\$0
19	Peak Other Gas Supply - Tariff No. 401-499	\$24
20	Off Peak Other Gas Supply - Tariff No. 401-499	\$0
21		
22	Total	<u>\$22,699</u>

	Account 142 - Working Capital	Amount (000's)
23	Peak Gas Cost- Tariff No. 101-199	(\$4)
24	Off Peak Gas Cost Tariff No 101-199	\$0
25	Peak Gas Cost- Tariff No. 201-299	\$15
26	Off Peak Gas Cost Tariff No 201-299	\$0
27	Peak Gas Cost- Tariff No. 301-499	\$37
28	Off Peak Gas Cost Tariff No 301-399	\$0
29	Peak Bad Debt- Tariff No. 101-199	\$93
30	Off Peak Bad Debt Tariff No 101-199	\$0
31	Peak Bad Debt- Tariff No. 301-399	\$28
32	Off Peak Bad Debt Tariff No 301-399	\$0
33	Peak Bad Debt- Tariff No. 401-499	\$14
34	Off Peak Bad Debt Tariff No 401-499	\$0
35		
36		
37		
38	Total	<u>\$183</u>

KeySpan Energy Reconciliation Adjustment Summary

Line No.	Account 175 - Deferred Gas Costs	Amount (000's) Total MA LDC	Amount (000's) Boston	Amount (000's) Essex	Amount (000's) Colonial	Amount (000's) Lowell	Amount (000's) Cape
1	Peak Capacity						
2	Off Peak Capacity	\$0	\$0	\$0	\$0	\$0	\$0
3	Peak Commodity	\$5,060	\$441	\$44	\$4,575	\$0	\$0
4	OffPeak Commodity	\$0	\$0	\$0	\$0	\$0	\$0
5	Peak Bad Debt						
6	Off Peak Bad Debt						
7	Peak Capacity Credit	\$0					
8	Off Peak Capacity Credit	\$0					
	Total	\$5,060	\$441	\$44	\$4,575	\$0	\$0
9	Off Peak Total						
10	Peak Total	<u>\$5,060</u>	<u>\$441</u>	<u>\$44</u>	<u>\$4,575</u>	<u>\$0</u>	<u>\$0</u>
11	Peak Throughput- Therms	702,045	498,814	45,918	157,313	88,029	69,284
12	Off-Peak Throughput- Therms	202,697	141,461	13,425	47,811	23,123	24,688
13	Peak Prior Year Reconciliation Factor	\$0.0072	\$0.0009	\$0.0010	\$0.0291	\$0.0000	\$0.0000
14	OffPeak Prior Year Reconciliation Factor	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000

KeySpan Energy Delivery New England
Price Volatility Mitigation Plan
Boston Gas Company

Delivery Date:	Nov '05	Dec '05	Jan '06	Feb '06	Mar '06	Apr '06	YTD
Contract Volumes (Dth)							
Contract No.							
11562	170,000	210,000	200,000	180,000	180,000	160,000	1,100,000
11571	170,000	200,000	190,000	180,000	190,000	160,000	1,090,000
11578	170,000	210,000	200,000	180,000	190,000	160,000	1,110,000
11591	170,000	210,000	190,000	180,000	180,000	160,000	1,090,000
11601	170,000	200,000	200,000	180,000	180,000	160,000	1,090,000
11612	170,000	210,000	200,000	170,000	190,000	160,000	1,100,000
11640	170,000	210,000	190,000	180,000	180,000	160,000	1,090,000
11668	160,000	200,000	200,000	180,000	190,000	160,000	1,090,000
11682	170,000	210,000	190,000	180,000	180,000	160,000	1,090,000
11690	170,000	200,000	200,000	180,000	190,000	150,000	1,090,000
11732	260,000	310,000	300,000	270,000	280,000	240,000	1,660,000
11743	79,000	107,000	89,000	87,000	86,000	83,000	531,000
11767	170,000	210,000	200,000	180,000	180,000	160,000	1,100,000
11797	170,000	200,000	190,000	180,000	190,000	160,000	1,090,000
11811	170,000	210,000	200,000	180,000	180,000	160,000	1,100,000
11829	170,000	210,000	190,000	180,000	190,000	160,000	1,100,000
11850	170,000	200,000	200,000	180,000	180,000	160,000	1,090,000
11890	170,000	210,000	200,000	170,000	190,000	160,000	1,100,000
11931	170,000	200,000	190,000	180,000	180,000	160,000	1,080,000
11965	160,000	210,000	200,000	180,000	190,000	150,000	1,090,000
11974	170,000	210,000	190,000	180,000	180,000	160,000	1,090,000
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total	3,549,000	4,337,000	4,109,000	3,757,000	3,876,000	3,343,000	22,971,000
Target							20,714,100
							110.9%
Contract Unit Price (\$/Dth)							
11562	10.22	10.7	11.06	11	10.69	8.558	
11571	10.685	11.16	11.54	11.45	11.14	8.65	
11578	11.195	11.66	11.945	11.875	11.575	9.36	
11591	11.188	11.615	11.985	11.925	11.655	9.38	
11601	10.28	10.82	11.29	11.29	11.11	9.2705	
11612	10.47	11.115	11.59	11.6	11.43	9.6425	
11640	9.795	10.56	11.06	11.065	10.91	9.04	
11668	8.9	9.72	10.25	10.25	10.065	8.35	
11682	8.7187	9.7237	10.4087	10.4137	10.2187	8.4787	
11690	9.21	10.255	10.94	10.92	10.705	8.955	
11732	8.94	10.08	10.855	10.865	10.69	9.06	
11743	10.355	11.585	12.265	12.2835	12.07	9.84	
11767	9.43	10.69	11.365	11.355	11.07	9.136	
11797	8.655	10.015	10.765	10.805	10.64	8.945	
11811	8.6015	9.8365	10.3965	10.4015	10.2165	8.4665	
11829	9.12	10.8	11.04	11.05	10.823	8.597	
11850	7.69	9.215	10.015	10.055	9.855	8.163	
11890	7.805	9.365	10.135	10.185	9.945	8.2	
11931	8.6515	10.1612	10.9116	10.9292	10.7192	8.4686	
11965	9.58	10.775	11.475	11.485	11.289	8.799	
11974	7.582	9.51	10.165	10.195	9.98	8.08	
0	0	0	0	0	0	0	
0	0	0	0	0	0	0	
0	0	0	0	0	0	0	

Delivery Date:	Nov '05	Dec '05	Jan '06	Feb '06	Mar '06	Apr '06	YTD
Contract Volumes (Dth)							
Contract No.							
11564	20,000	20,000	20,000	20,000	20,000	10,000	110,000
11573	10,000	10,000	10,000	10,000	10,000	10,000	60,000
11581	10,000	20,000	20,000	20,000	10,000	10,000	90,000
11593	10,000	20,000	10,000	10,000	20,000	20,000	90,000
11604	20,000	20,000	20,000	20,000	20,000	10,000	110,000
11614	10,000	10,000	20,000	10,000	10,000	10,000	70,000
11642	10,000	10,000	10,000	10,000	10,000	10,000	60,000
11670	10,000	20,000	20,000	10,000	20,000	20,000	100,000
11684	10,000	20,000	20,000	20,000	20,000	10,000	100,000
11692	20,000	10,000	10,000	10,000	10,000	10,000	70,000
11734	30,000	30,000	20,000	20,000	20,000	20,000	140,000
11745	-	10,000	10,000	10,000	10,000	10,000	50,000
11769	10,000	10,000	10,000	10,000	10,000	10,000	60,000
11799	10,000	20,000	20,000	20,000	10,000	10,000	90,000
11813	20,000	20,000	20,000	20,000	20,000	20,000	120,000
11831	10,000	10,000	20,000	10,000	10,000	10,000	70,000
11852	10,000	20,000	20,000	20,000	20,000	10,000	100,000
11892	10,000	10,000	10,000	10,000	10,000	10,000	60,000
11934	15,000	20,000	15,000	15,000	15,000	15,000	95,000
11967	10,000	20,000	20,000	10,000	20,000	10,000	90,000
11976	15,000	15,000	15,000	15,000	15,000	15,000	90,000
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
							-
Total	270,000	345,000	340,000	300,000	310,000	260,000	1,825,000
Target							1,942,450
							94.0%
Contract Unit Price (\$/Dth)							
11564	10.2200	10.7000	11.0600	11.0000	10.6900	8.5580	
11573	10.6850	11.1600	11.5400	11.4500	11.1400	8.6500	
11581	10.1950	11.6600	11.9450	11.8750	11.5750	9.3600	
11593	11.1880	11.6150	11.9850	11.9250	11.6550	9.3800	
11604	10.2800	10.8200	11.2900	11.2900	11.1100	9.2705	
11614	10.4700	11.1150	11.5900	11.6000	11.4300	9.6425	
11642	9.7950	10.5600	11.0600	11.0650	10.9100	9.0400	
11670	8.9000	9.7200	10.2500	10.2500	10.0650	8.3500	
11684	8.7187	9.7237	10.4087	10.4137	10.2187	8.4787	
11692	9.2100	10.2550	10.9400	10.9200	10.7050	8.9550	
11734	8.9400	10.0800	10.8550	10.8650	10.6900	9.0600	
11745	0.0000	11.5850	12.2650	12.2835	12.0700	9.8400	
11769	9.4300	10.6900	11.3650	11.3550	11.0700	9.1360	
11799	8.6550	10.0150	10.7650	10.8050	10.6400	8.9450	
11813	8.6015	9.8365	10.3965	10.4015	10.2165	8.4665	
11831	9.1200	10.3800	11.0400	11.0500	10.8230	8.5970	
11852	7.6900	9.2150	10.0150	10.0550	9.8550	8.1630	
11892	7.8050	9.3650	10.1350	10.1850	9.9450	8.2000	
11934	8.6515	10.1612	10.9116	10.9292	10.7192	8.4686	
11967	9.5800	10.7750	11.4750	11.4850	11.2890	8.7990	
11976	7.5820	9.5100	10.1650	10.1950	9.9800	8.0800	
0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	

KeySpan Energy Delivery New England Price Volatility Mitigation Plan <u>Essex Gas Company</u>							
Contracted Total Costs							
11564	204,400	214,000	221,200	220,000	213,800	85,580	1,158,980
11573	106,850	111,600	115,400	114,500	111,400	86,500	646,250
11581	101,950	233,200	238,900	237,500	115,750	93,600	1,020,900
11593	111,880	232,300	119,850	119,250	233,100	187,600	1,003,980
11604	205,600	216,400	225,800	225,800	222,200	92,705	1,188,505
11614	104,700	111,150	231,800	116,000	114,300	96,425	774,375
11642	97,950	105,600	110,600	110,650	109,100	90,400	624,300
11670	89,000	194,400	205,000	102,500	201,300	167,000	959,200
11684	87,187	194,474	208,174	208,274	204,374	84,787	987,270
11692	184,200	102,550	109,400	109,200	107,050	89,550	701,950
11734	268,200	302,400	217,100	217,300	213,800	181,200	1,400,000
11745	-	115,850	122,650	122,835	120,700	98,400	580,435
11769	94,300	106,900	113,650	113,550	110,700	91,360	630,460
11799	86,550	200,300	215,300	216,100	106,400	89,450	914,100
11813	172,030	196,730	207,930	208,030	204,330	169,330	1,158,380
11831	91,200	103,800	220,800	110,500	108,230	85,970	720,500
11852	76,900	184,300	200,300	201,100	197,100	81,630	941,330
11892	78,050	93,650	101,350	101,850	99,450	82,000	556,350
11934	129,773	203,224	163,674	163,938	160,788	127,029	948,426
11967	95,800	215,500	229,500	114,850	225,780	87,990	969,420
11976	113,730	142,650	152,475	152,925	149,700	121,200	832,680
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total	2,500,250	3,580,978	3,730,853	3,286,652	3,329,352	2,289,706	18,717,791
Unit Price	9.2602	10.3796	10.9731	10.9555	10.7398	8.8066	10.2563
Volumes	270,000	345,000	340,000	300,000	310,000	260,000	1,825,000
NYMEX Futures Price Index							
Price (\$/Dth)	\$7.2740	\$8.8840	\$9.6390	\$9.6890	\$9.5240	\$7.7540	
Total Cost at NYMEX Futures Index Price vs. Contract Price							
11564	(58,920)	(36,320)	(28,420)	(26,220)	(23,320)	(8,040)	(181,240)
11573	(34,110)	(22,760)	(19,010)	(17,610)	(16,160)	(8,960)	(118,610)
11581	(29,210)	(55,520)	(46,120)	(43,720)	(20,510)	(16,060)	(211,140)
11593	(39,140)	(54,620)	(23,460)	(22,360)	(42,620)	(32,520)	(214,720)
11604	(60,120)	(38,720)	(33,020)	(32,020)	(31,720)	(15,165)	(210,765)
11614	(31,960)	(22,310)	(39,020)	(19,110)	(19,060)	(18,885)	(150,345)
11642	(25,210)	(16,760)	(14,210)	(13,760)	(13,860)	(12,860)	(96,660)
11670	(16,260)	(16,720)	(12,220)	(5,610)	(10,820)	(11,920)	(73,550)
11684	(14,447)	(16,794)	(15,394)	(14,494)	(13,894)	(7,247)	(82,270)
11692	(38,720)	(13,710)	(13,010)	(12,310)	(11,810)	(12,010)	(101,570)
11734	(49,980)	(35,880)	(24,320)	(23,520)	(23,320)	(26,120)	(183,140)
11745	-	(27,010)	(26,260)	(25,945)	(25,460)	(20,860)	(125,535)
11769	(21,560)	(18,060)	(17,260)	(16,660)	(15,460)	(13,820)	(102,820)
11799	(13,810)	(22,620)	(22,520)	(22,320)	(11,160)	(11,910)	(104,340)
11813	(26,550)	(19,050)	(15,150)	(14,250)	(13,850)	(14,250)	(103,100)
11831	(18,460)	(14,960)	(28,020)	(13,610)	(12,990)	(8,430)	(96,470)
11852	(4,160)	(6,620)	(7,520)	(7,320)	(6,620)	(4,090)	(36,330)
11892	(5,310)	(4,810)	(4,960)	(4,960)	(4,210)	(4,460)	(28,710)
11934	(20,663)	(25,544)	(19,089)	(18,603)	(17,928)	(10,719)	(112,546)
11967	(23,060)	(37,820)	(36,720)	(17,960)	(35,300)	(10,450)	(161,310)
11976	(4,620)	(9,390)	(7,890)	(7,590)	(6,840)	(4,890)	(41,220)
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total	(536,270)	(515,998)	(453,593)	(379,952)	(376,912)	(273,666)	(2,536,391)
	-	-	-	-	-	-	-

Delivery Date:	Nov '05	Dec '05	Jan '06	Feb '06	Mar '06	Apr '06	YTD
Contract Volumes (Dth)							
Contract No.							
11563	50,000	60,000	60,000	50,000	60,000	50,000	330,000
11572	40,000	60,000	50,000	50,000	50,000	40,000	290,000
11580	50,000	60,000	60,000	60,000	50,000	50,000	330,000
11592	40,000	50,000	60,000	50,000	50,000	40,000	290,000
11602	50,000	60,000	60,000	50,000	60,000	50,000	330,000
11613	40,000	60,000	50,000	50,000	50,000	40,000	290,000
11641	50,000	60,000	60,000	60,000	60,000	50,000	340,000
11669	40,000	60,000	60,000	50,000	50,000	50,000	310,000
11683	50,000	60,000	60,000	50,000	50,000	50,000	320,000
11691	50,000	60,000	50,000	50,000	60,000	40,000	310,000
11733	70,000	90,000	80,000	80,000	80,000	70,000	470,000
11744	20,000	20,000	30,000	30,000	20,000	20,000	140,000
11768	50,000	60,000	60,000	50,000	50,000	50,000	320,000
11798	40,000	60,000	60,000	50,000	60,000	40,000	310,000
11812	50,000	60,000	60,000	60,000	60,000	50,000	340,000
11830	40,000	60,000	50,000	50,000	50,000	40,000	290,000
11851	50,000	60,000	60,000	50,000	60,000	50,000	330,000
11891	40,000	50,000	50,000	50,000	50,000	40,000	280,000
11932	45,000	60,000	60,000	55,000	50,000	45,000	315,000
11966	50,000	60,000	60,000	50,000	50,000	50,000	320,000
11975	45,000	60,000	55,000	55,000	55,000	45,000	
0	-	-	-	-	-	-	
0	-	-	-	-	-	-	
0	-	-	-	-	-	-	
Total	960,000	1,230,000	1,195,000	1,100,000	1,125,000	960,000	6,570,000
Target							6,078,150
							108.1%
Contract Unit Price (\$/Dth)							
11563	10.2200	10.7000	11.0600	11.0000	10.6900	8.5580	
11572	10.6850	11.1600	11.5400	11.4500	11.1400	8.6500	
11580	11.1950	11.6600	11.9450	11.8750	11.5750	9.3600	
11592	11.1880	11.6150	11.9850	11.9250	11.6550	9.3800	
11602	10.2800	10.8200	11.2900	11.2900	11.1100	9.2705	
11613	10.4700	11.1150	11.5900	11.6000	11.4300	9.6425	
11641	9.7950	10.5600	11.0600	11.0650	10.9100	9.0400	
11669	8.9000	9.7200	10.2500	10.2500	10.0650	8.3500	
11683	8.7187	9.7237	10.4087	10.4137	10.2187	8.4787	
11691	9.2100	10.2550	10.9400	10.9200	10.7050	8.9550	
11733	8.9400	10.0800	10.8550	10.8650	10.6900	9.0600	
11744	10.3550	11.5850	12.2650	12.2835	12.0700	9.8400	
11768	9.4300	10.6900	11.3650	11.3550	11.0700	9.1360	
11798	8.6550	10.0150	10.7650	10.8050	10.6400	8.9450	
11812	8.6015	9.8365	10.3965	10.4015	10.2165	8.4665	
11830	9.1200	10.3800	11.0400	11.0500	10.8230	8.5970	
11851	7.6900	0.2150	10.0150	10.0550	9.8550	8.1630	
11891	7.8050	9.3650					

KeySpan Energy Delivery New England
Price Volatility Mitigation Plan
Colonial Gas Company

Contracted Total Costs							
11563	511,000	642,000	663,600	550,000	641,400	427,900	3,435,900
11572	427,400	669,600	577,000	572,500	557,000	346,000	3,149,500
11580	559,750	699,600	716,700	712,500	578,750	468,000	3,735,300
11592	447,520	580,750	719,100	596,250	582,750	375,200	3,301,570
11602	514,000	649,200	677,400	564,500	666,600	463,525	3,535,225
11613	418,800	666,900	579,500	580,000	571,500	385,700	3,202,400
11641	489,750	633,600	663,600	663,900	654,600	452,000	3,557,450
11669	356,000	583,200	615,000	512,500	503,250	417,500	2,987,450
11683	435,935	583,422	624,522	520,685	510,935	423,935	3,099,434
11691	460,500	615,300	547,000	546,000	642,300	358,200	3,169,300
11733	625,800	907,200	868,400	869,200	855,200	634,200	4,760,000
11744	207,100	231,700	367,950	368,505	241,400	196,800	1,613,455
11768	471,500	641,400	681,900	567,750	553,500	456,800	3,372,850
11798	346,200	600,900	645,900	540,250	638,400	357,800	3,129,450
11812	430,075	590,190	623,790	624,090	612,990	423,325	3,304,460
11830	364,800	622,800	552,000	552,500	541,150	343,880	2,977,130
11851	384,500	12,900	600,900	502,750	591,300	408,150	2,500,500
11891	312,200	468,250	506,750	509,250	497,250	328,000	2,621,700
11932	389,318	609,672	654,696	601,106	535,960	381,087	3,171,839
11966	479,000	646,500	688,500	574,250	564,450	439,950	3,392,650
11975	341,190	570,600	559,075	560,725	548,900	363,600	2,944,090
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total							
Unit Price	8,972,338	12,225,684	13,133,283	12,089,211	12,089,585	8,451,552	66,961,653
	\$9.346	\$9.940	\$10.990	\$10.990	\$10.746	\$8.804	\$10.192
Volumes							
	960,000	1,230,000	1,195,000	1,100,000	1,125,000	960,000	6,570,000
NYMEX Futures Price Index							
Price (\$/Dth)	\$7.2740	\$8.8840	\$9.6390	\$9.6890	\$9.5240	\$7.7540	
Total Cost at NYMEX Futures Index Price vs. Contract Price							
11563	(147,300)	(108,960)	(85,260)	(65,550)	(69,960)	(40,200)	(517,230)
11572	(136,440)	(136,560)	(95,050)	(88,050)	(80,800)	(35,840)	(572,740)
11580	(196,050)	(166,560)	(138,360)	(131,160)	(102,550)	(80,300)	(814,980)
11592	(156,560)	(136,550)	(140,760)	(111,800)	(106,550)	(65,040)	(717,260)
11602	(150,300)	(116,160)	(99,060)	(80,050)	(95,160)	(75,825)	(616,555)
11613	(127,840)	(133,860)	(97,550)	(95,550)	(95,300)	(75,540)	(625,640)
11641	(126,050)	(100,560)	(85,260)	(82,560)	(83,160)	(64,300)	(541,890)
11669	(65,040)	(50,160)	(36,660)	(28,050)	(27,050)	(29,800)	(236,760)
11683	(72,235)	(50,382)	(46,182)	(36,235)	(34,735)	(36,235)	(276,004)
11691	(96,800)	(82,260)	(65,050)	(61,550)	(70,860)	(48,040)	(424,560)
11733	(116,620)	(107,640)	(97,280)	(94,080)	(93,280)	(91,420)	(600,320)
11744	(61,620)	(54,020)	(78,780)	(77,835)	(50,920)	(41,720)	(364,895)
11768	(107,800)	(108,360)	(103,560)	(83,300)	(77,300)	(69,100)	(549,420)
11798	(55,240)	(67,860)	(67,560)	(55,800)	(66,960)	(47,640)	(361,060)
11812	(66,375)	(57,150)	(45,450)	(42,750)	(41,550)	(35,625)	(288,900)
11830	(73,840)	(89,760)	(70,050)	(68,050)	(64,950)	(33,720)	(400,370)
11851	(20,800)	520,140	(22,560)	(18,300)	(19,860)	(20,450)	418,170
11891	(21,240)	(24,050)	(24,800)	(24,800)	(21,050)	(17,840)	(133,780)
11932	(61,988)	(76,632)	(76,356)	(68,211)	(59,760)	(32,157)	(375,104)
11966	(115,300)	(113,460)	(110,160)	(89,800)	(88,250)	(52,250)	(569,220)
-	-	-	-	-	-	-	-
Total							
	(1,975,438)	(1,260,804)	(1,585,748)	(1,403,481)	(1,350,005)	(993,042)	(8,568,518)

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	Units		RAF	DSM	Low Income DSM	Lost Margin	Lost Margin Exogenous	Capacity Credit	Transition Costs	Penalty Credit	SQI Penalty	Exogenous Cost	Unbundling Costs	Pension & PBOP Costs	Prior Year Working Capital &Other Recon	Residential Assistance Adjustment	Total LDAF
Local Distribution Adjustment Factors																	
KeySpan Rate Tariff No. 101 - 199 (formerly Boston Gas)	\$/Therm	Residential	\$0.0038	\$0.0113	\$0.0045	\$0.0000	\$0.0000	(\$0.0001)	\$0.0000	(\$0.0004)	\$0.0000	\$0.0015	\$0.0000	\$0.0332	\$0.0010	\$0.0037	\$0.0586
KeySpan Rate Tariff No. 101 - 199 (formerly Boston Gas)	\$/Therm	Commercial	\$0.0038	\$0.0044	\$0.0045	\$0.0000	\$0.0000	(\$0.0001)	\$0.0000	(\$0.0004)	\$0.0000	\$0.0015	\$0.0000	\$0.0332	\$0.0001	\$0.0037	\$0.0507
KeySpan Rate Tariff No. 201 - 299 (Formerly Essex Gas)	\$/Therm	Residential	\$0.0015	\$0.0117	\$0.0042	\$0.0000	\$0.0000	(\$0.0001)	\$0.0000	(\$0.0004)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	(\$0.0012)	\$0.0030	\$0.0187
KeySpan Rate Tariff No. 201 - 299 (Formerly Essex Gas)	\$/Therm	Commercial	\$0.0015	\$0.0047	\$0.0042	\$0.0000	\$0.0000	(\$0.0001)	\$0.0000	(\$0.0004)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	(\$0.0000)	\$0.0030	\$0.0129
KeySpan Rate Tariff No. 301 - 399 (Formerly Colonial Gas- Lowell Div)	\$/CCF	Residential	\$0.0011	\$0.0116	\$0.0043	\$0.0000	\$0.0052	(\$0.0001)	\$0.0000	(\$0.0004)	(\$0.0004)	\$0.0000	\$0.0000	\$0.0000	\$0.0033	\$0.0027	\$0.0273
KeySpan Rate Tariff No. 301 - 399 (Formerly Colonial Gas- Lowell Div)	\$/CCF	Commercial	\$0.0011	\$0.0045	\$0.0043	\$0.0000	\$0.0054	(\$0.0001)	\$0.0000	(\$0.0004)	(\$0.0004)	\$0.0000	\$0.0000	\$0.0000	(\$0.0004)	\$0.0027	\$0.0167
KeySpan Rate Tariff No. 401 - 499 Formerly Colonial Gas- Cape Div)	\$/CCF	Residential	\$0.0000	\$0.0116	\$0.0043	\$0.0000	\$0.0028	(\$0.0001)	\$0.0000	(\$0.0004)	(\$0.0004)	\$0.0000	\$0.0000	\$0.0000	\$0.0019	\$0.0029	\$0.0225
KeySpan Rate Tariff No. 401 - 499 Formerly Colonial Gas- Cape Div)	\$/CCF	Commercial	\$0.0000	\$0.0045	\$0.0043	\$0.0000	\$0.0033	(\$0.0001)	\$0.0000	(\$0.0004)	(\$0.0004)	\$0.0000	\$0.0000	\$0.0000	(\$0.0006)	\$0.0029	\$0.0135
Reference			Pg 4 Ln 35	Pg 6 Ln 100	Pg 6 Ln 100	Pg 12 Ln 56	Pg 12 Ln 54 or 56	Pg 3 Ln 23 or 24	Pg 7 Ln 34 or 35	Pg 8 Ln 8 or 9	Pg 8 Ln 26 or 27	Pg 8 Ln 35 or 36	Pg 8 Ln 17 or 18	Pg 14 Ln 18	Pg 13 Line 41 or 42	Pg 16 Line 9	

Line No.	A. Normal LDAC Billing Volumes (MTherms)		Tariff No. 101-199 (Boston)	Tariff No. 201-299 (Essex)	Tariff No. 301-399 (Lowell)	Tariff No. 401-499 (Cape)
1	<u>Sales</u>					
2	Residential	624,841	438,151	41,622	73,433	71,636
3	Residential- Low Income Boston only					
4	Total Residential					
5	Commercial/Industrial	279,901	202,125	17,721	37,719	22,336
6						
7	Total Sales	904,743	640,276	59,343	111,152	93,972
8						
9	<u>Transportation</u>					
10	Residential	0	0	0	0	0
11	Commercial/Industrial	229,980	182,231	6,936	26,684	14,129
12						
13	Total Transportation	229,980	182,231	6,936	26,684	14,129
14						
15	<u>Throughput</u>					
16	Residential	624,841	438,151	41,622	73,433	71,636
17	Commercial/Industrial	509,881	384,356	24,657	64,404	36,465
18						
19	Total Throughput- MTherm	1,134,723	822,507	66,278	137,837	108,101
20	Therm Conversion Factor		1.000	1.000	1.041	1.029
21	Total Throughput- CCF (000's)	1,126,246	822,507	66,278	132,439	105,022

Line

No.

B. Capacity Credits

1		KeySpan
2	<u>Economic Benefits</u>	(000's)
3		
4	NonFirm Transportation Margin	\$0
5		
6	Allocation of Threshold	
7	Capacity Threshold	<u>\$0</u>
8		
9	Credits above Threshold	0
10		
11	Core Customer Allocation %	75%
12	Core Customer Allocation \$	\$0
13	Threshold (from above)	\$0
14	Subtotal Capacity Credit Flow Through	\$0
15	Reconciliation	(\$85)
16		
17	Total Capacity Credit Flow Through	(\$85)
18		
19		
20	Annual Throughput-Therms	1,134,723
21	Annual Throughput-CCF	1,126,246
22		
23	Capacity Credit - \$\$/Therm	(\$0.0001)
24	Capacity Credit - \$\$/CCF	(\$0.0001)

Line No.	C. Remediation Adjustment	Rate Tariffs No. 101-199 (Formerly Boston) \$/Therm	Rate Tariffs No. 201-299 (Formerly Essex) \$/Therm	Rate Tariffs No. 301-399 (Formerly Lowell) \$/CCF
1	Environmental Response Costs			
2	Incurred in Current Year (Per Form IV) (ERC) (\$000)	\$2,086	\$115	\$118
3				
4	Environmental Response Costs			
5	to be Recovered in Current Year (Per Form IV) (\$000)	\$2,816	\$102	\$170
6				
7	Unamortized Environmental Response Costs (UERC) (\$000)	\$12,785	\$474	\$683
8	Combined Tax Rate (TR)	<u>0.3923</u>	<u>0.3923</u>	<u>0.3923</u>
9	Deferred Tax	\$5,015	\$186	\$268
10				
11	Cost of Capital (CC)	9.08%	10.67%	10.24%
12	Weighted Cost of Debt (CD)	<u>3.86%</u>	<u>3.84%</u>	<u>4.85%</u>
13	Weighted Cost of Equity (CE)	5.22%	6.83%	5.39%
14				
15	1 - Combined Tax Rate	<u>0.6078</u>	60.78%	60.78%
16	Tax Adjusted Weighted Cost of Equity	8.59%	11.24%	8.87%
17				
18	Tax Adjusted Cost of Capital	<u>12.45%</u>	<u>15.08%</u>	<u>13.72%</u>
19				
20	Deferred Tax Benefit (DTB) (\$000)	\$624	\$28	\$37
21				
22	Insurance Recovery Expense (IE) (\$000)	\$2,299	\$38	\$0
23	Insurance Recovery (IR) (\$000)	\$0	\$0	\$0
24				
25	Net (Recovery) Expense (NR) (\$000)	\$1,149	\$19	\$0
26				
27	RAC Reconciliation Adjustment (Rrac) (\$000)	<u>(\$218)</u>	<u>\$7</u>	<u>\$9</u>
28				
29	Net Recoverable Remediation Adj Costs (\$000)	\$3,123	\$100	\$142
30				
31	Annual Throughput - MTherms (A:TPvol)	822,507	66,278	137,837
32	Therm Conversion Factor			1.0408
33	Annual Throughput - CCF (000's) (A:TPvol)			132,439
34				
35	Remediation Adjustment Factor	\$0.0038	\$0.0015	\$0.0011

Line No.	D. Demand-Side Management Program	Total Budget (000's)
1	Residential	
2	183 Residential New Construction	\$348
3	184 Residential Heating Program	\$2,113
4	185 Residential High Efficiency Clothes Washer	\$509
5	193 Financing Assistance and Information	\$0
6	235 Residential DSM Program - Thermostats	\$147
7	241 DSM Low Income Program	\$2,850
8	197 Residential Windows Program	\$355
9	Internet Audit	\$151
10	High Efficiency Water Heating	\$267
11	Residential Conservation Service	\$810
	Residential Building Practices and Demonstratic	\$112
12	Total Residential	\$7,660
13		
14	Multi-Family	
15	187 Multi-family Demonstration Project	\$0
16	188 Multi-family C/I Heating Program	\$854
17	236 Multi-family DSM Program	\$0
18	Total Multi-Family	\$854
19		
20	Commercial and Industrial	
21	190 C&I Demonstration Project	\$256
22	196 C&I Heating Program	\$549
23	239 C&I DSM Program	\$2,226
24	198 Economic Redevelopment	\$805
		\$0
25	Total C&I	\$3,837
26		
27	Evaluation	
28	194 Evaluation and Reporting	\$0
29	180 Market Assessment	\$0
30	Total Evaluation	\$0
31		
32	Program Support	
33	195 Administration and Development Cost	\$0
34	191 Literature, Communication and Education	\$0
35	192 Trade Ally Education, Code and Standard	\$0
36	181 Collaborative Project Support	\$0
	Energy Analysis	\$0
37	Building Operator Education	\$61
38	Weatherization	\$0
	Business Energy Analyzer	\$79
39	Total Program Support	\$140
40		
41	Total Programs	\$12,491
42		
43	Residential - Incentive	\$311
44	Comm/Indust - Incentives	\$312
45	Low Income - Incentives	\$184
46		
47	Total Incentives	\$807
48		
49	Total Energy Savings Plan	\$13,298

Note: The revised budget agrees with the information contained in "Boston Gas Company, Colonial Gas Company, Essex Gas Company Market Transformation/Energy Efficiency Programs Project #72" submitted to the DTE on August 23, 2003.

Line No.	F. DSM Factors (CC)	Total		
		Residential	C/I	Low Income
50	DSM Program Costs	\$4,810	\$4,831	\$2,850
51	Reconciliation Adjustment	\$1,808	(\$2,986)	\$1,655
52	DSM Incentives	<u>\$311</u>	<u>\$312</u>	<u>\$184</u>
53	Total DSM Costs	\$6,930	\$2,157	\$4,689
54				
55	Throughput Volumes - MTherms	624,841	509,881	1,134,723
56	Therm Factor	1.0357	1.0357	1.0357
57	Throughput Volumes - CCF (000's)	603,296	492,300	1,095,595
58				
59	DSM Factor - \$/Thm (CC)	\$0.0111	\$0.0042	\$0.0041
60	DSM Factor - \$/CCF (CC)	\$0.0115	\$0.0044	\$0.0043

Line No.	Purchased Gas Working Capital Allocation	Reference	Total MA LDC	Tariff No. 101-199 (Boston)	Tariff No. 201-299 (Essex)	Tariff No. 301-399 (Lowell)	Tariff No. 401-499 (Cape)
61	Total Throughput	Pg 15 Ln 17 or 34	1,134,723	822,507	66,278	137,837	108,101
62							
63	Residential DSM Costs	LDAC Pg 5 Ln 50	\$4,810	\$3,487	\$281	\$584	\$458
64	C/I DSM Costs	LDAC Pg 5 Ln 50	\$4,831	\$3,502	\$282	\$587	\$460
65	Low Income DSM Costs	LDAC Pg 5 Ln 50	\$2,850	\$2,066	\$166	\$346	\$272
66							
67	Total		12,491	9,054	730	1,517	1,190

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Line No.		Tariff No. 101-199 (Boston)	Tariff No. 201-299 (Essex)	Tariff No. 301-499 (Colonial)
		GSR and Other	GSR and Other	GSR and Other
	G. Transition Costs			
1	Transition Costs	\$0	\$0	\$0
2	Transition Costs Reconciliation			
3	Sub-total	\$0	\$0	\$0
4				
5	Throughput - Mtherm	822,507	66,278	245,937
6	Throughput - CCF (000's)	822,507	66,278	237,461
7				
8	Transition Cost Factor-\$/Therm	\$0.0000	\$0.0000	\$0.0000
9	Transition Cost Factor- \$/CCF	\$0.0000	\$0.0000	\$0.0000

Line No.		Tariff No. 101-199 (Boston)	Tariff No. 201-299 (Essex)	Tariff No. 301-499 (Colonial)
		GSR and Other	GSR and Other	GSR and Other
	H. Working Capital Transition Factor (WCFtr)			
9	Transition Working Capital Costs Allowable	\$0	\$0	\$0
10	Days Lag	<u>39.50</u>	<u>26.18</u>	<u>22.89</u>
11				
12	Working Capital Requirement	\$0	\$0	\$0
13	Cost of Capital	<u>9.08%</u>	<u>10.67%</u>	<u>10.24%</u>
14				
15	Return on Working Capital Requirement	\$0	\$0	\$0
16				
17	Weighted Cost of Debt	3.86%	3.84%	4.85%
18	Interest Charged on Financed			
19	Working Capital Requirement	\$0	\$0	\$0
20				
21	Taxable Income Base	\$0	\$0	\$0
22	1 - Combined Tax Rate	<u>0.6078</u>	<u>0.6078</u>	<u>0.6078</u>
23				
24	Return Requirement & Taxes	\$0	\$0	\$0
25				
26	Working Capital Requirement	\$0	\$0	\$0
27				
28	Throughput - Mtherm	822,507	66,278	245,937
29	Throughput - CCF (000's)	822,507	66,278	237,461
30				
31	Working Capital Transition Cost Factor- \$/Therm	\$0.0000	\$0.0000	\$0.0000
32	Working Capital Transition Cost Factor-\$/CCF	\$0.0000	\$0.0000	\$0.0000
33				
34	Transition Cost and Working Capital Factor-\$/Ther	\$0.0000	\$0.0000	\$0.0000
35	Transition Cost and Working Capital Factor-\$/CCF	\$0.0000	\$0.0000	\$0.0000

Line No.	I. Penalty Revenue Credit	Revenues (\$000)
1	Penalty Revenues	\$0
2	Reconciliation	(\$492)
3	Total Penalty Revenues	(\$492)
4		
5	Throughput- Mtherm	1,134,723
6	Throughput- CCF (000's)	1,126,246
7		
8	Penalty Revenue Credits Factor - \$/Therm	(\$0.0004)
9	Unbundling Collaborative Factor - \$/CCF	(\$0.0004)

Line No.	J. Unbundling Collaborative Costs	Revenues (\$000)
10	Collaborative Costs	\$0
11	Reconciliation	\$0
12	Total Unbundling Revenues	\$0
13		
14	Throughput- Mtherm	1,134,723
15	Throughput- CCF (000's)	1,126,246
16		
17	Unbundling Collaborative Factor - \$/Therm	\$0.0000
18	Unbundling Collaborative Factor - \$/CCF	\$0.0000

Line No.	K. SQI Penalty	Tariff No. 101-199 (Boston) (\$000)	Tariff No. 201-299 (Essex) (\$000)	Tariff No. 301-499 (Colonial) (\$000)
19	SQI Penalty	\$0	\$0	(\$70.9)
20	Reconciliation			(\$32)
21	Total SQI Penalty	\$0	\$0	(\$103)
22				
23	Throughput- Mtherm	822,507	66,278	245,937
24	Throughput- CCF (000's)	822,507	66,278	237,461
25				
26	SQI Penalty Factor - \$/Therm	\$0.0000	\$0.0000	
27	SQI Penalty Factor - \$/CCF			(\$0.0004)

Line No.	L. Exogenous Cost	Tariff No. 101-199 (Boston) (\$000)	Tariff No. 201-299 (Essex) (\$000)	Tariff No. 301-499 (Colonial) (\$000)
28	Exogenous Cost	\$1,267	\$0	\$0.0
29	Reconciliation			\$0
30	Total Exogenous Cost	\$1,267	\$0	\$0
31				
32	Throughput- Mtherm	822,507	66,278	245,937
33	Throughput- CCF (000's)	822,507	66,278	0
34				
35	SQI Penalty Factor - \$/Therm	\$0.0015	\$0.0000	
36	SQI Penalty Factor - \$/CCF			\$0.0000

1 Unbundled NonFirm Transport

Bill Impact
Residential Heating Customer
Peak Therms = 1,160
Off Peak Therms = 300

	Rate Tariffs No. 101 - 199 (Formerly Boston)				Rate Tariffs No. 201-299 (Formerly Essex)				Rate Tariffs No. 301 - 399 (Formerly Lowell)				Rate Tariffs No. 401 - 499 (Formerly Cape)			
	Actual Peak Nov 05-Apr 06	Proposed Peak Nov 06-Apr 07	Peak Difference	Percent Inc/(Dec)	Actual Peak Nov 05-Apr 06	Proposed Peak Nov 06-Apr 07	Peak Difference	Percent Inc/(Dec)	Actual Peak Nov 05-Apr 06	Proposed Peak Nov 06-Apr 07	Peak Difference	Percent Inc/(Dec)	Actual Peak Nov 05-Apr 06	Proposed Peak Nov 06-Apr 07	Peak Difference	Percent Inc/(Dec)
Bill Impact																
Increase/(Decrease)																
Due to Change in LDAF																
RAC	(\$2.09)	\$4.41	\$6.50	14.0%	\$2.44	\$1.74	(\$0.70)	-5.1%	\$2.32	\$1.28	(\$1.04)	-3.8%	\$0.00	\$0.00	\$0.00	0.0%
DSM	\$7.19	13.11377177	\$5.92	12.7%	\$7.31	\$13.54	\$6.24	45.9%	\$7.31	\$13.48	\$6.17	22.5%	\$7.19	\$13.48	\$6.29	29.9%
LI DSM	\$3.83	\$5.20	\$1.37	2.9%	\$3.60	\$4.93	\$1.33	9.8%	\$3.71	\$5.02	\$1.30	4.8%	\$3.71	\$5.02	\$1.30	6.2%
Lost Margin	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
Exogenous Cost	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$5.80	\$6.07	\$0.27	1.0%	\$3.13	\$3.24	\$0.11	0.5%
Capacity Credit	(\$0.12)	(\$0.09)	\$0.03	0.1%	(\$0.12)	(\$0.09)	\$0.03	0.2%	(\$0.12)	(\$0.09)	\$0.03	0.1%	(\$0.12)	(\$0.09)	\$0.03	0.1%
Transition Costs	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
Penalty Credit	(\$0.23)	(\$0.50)	(\$0.27)	-0.6%	(\$0.23)	(\$0.50)	(\$0.27)	-2.0%	(\$0.23)	(\$0.51)	(\$0.27)	-1.0%	(\$0.23)	(\$0.51)	(\$0.27)	-1.3%
SQI Credit	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	(\$0.50)	(\$0.50)	-1.8%	\$0.00	(\$0.50)	(\$0.50)	-2.4%
Unbundling Costs	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
Pension Costs	\$30.39	\$38.53	\$8.14	17.5%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
Prior Year Reconciliation	\$6.38	\$1.20	(\$5.18)	-11.1%	\$0.00	(\$1.38)	(\$1.38)	-10.2%	\$8.12	\$3.77	(\$4.35)	-15.9%	\$6.73	\$2.16	(\$4.57)	-21.8%
Residential Assistance Adjustment	\$1.16	\$4.34	\$3.18	6.8%	\$0.58	\$3.47	\$2.89	21.3%	\$0.46	\$3.18	\$2.72	9.9%	\$0.58	\$3.31	\$2.73	13.0%
Total LDAF	\$46.52	\$66.20	\$19.68	42.3%	\$13.57	\$21.71	\$8.14	59.9%	\$27.38	\$31.70	\$4.32	15.8%	\$21.00	\$26.12	\$5.12	24.4%

Rate Elements																
Residential LDAF Factors																
RAC	(\$0.0018)	\$0.0038	\$0.0056	14.0%	\$0.0021	\$0.0015	(\$0.0006)	-5.1%	\$0.0020	\$0.0011	(\$0.0009)	-3.8%	\$0.0000	\$0.0000	\$0.0000	0.0%
DSM	\$0.0062	\$0.0113	\$0.0051	12.7%	\$0.0063	\$0.0117	\$0.0054	45.9%	\$0.0063	\$0.0116	\$0.0053	22.5%	\$0.0062	\$0.0116	\$0.0054	29.9%
LI DSM	\$0.0033	\$0.0045	\$0.0012	2.9%	\$0.0031	\$0.0042	\$0.0011	9.8%	\$0.0032	\$0.0043	\$0.0011	4.8%	\$0.0032	\$0.0043	\$0.0011	6.2%
Lost Margin	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%
Exogenous Cost	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0050	\$0.0052	\$0.0002	1.0%	\$0.0027	\$0.0028	\$0.0001	0.5%
Capacity Credit	(\$0.0001)	(\$0.0001)	\$0.0000	0.1%	(\$0.0001)	(\$0.0001)	\$0.0000	0.2%	(\$0.0001)	(\$0.0001)	\$0.0000	0.1%	(\$0.0001)	(\$0.0001)	\$0.0000	0.1%
Transition Costs	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%
Penalty Credit	(\$0.0002)	(\$0.0004)	(\$0.0002)	-0.6%	(\$0.0002)	(\$0.0004)	(\$0.0002)	-2.0%	(\$0.0002)	(\$0.0004)	(\$0.0002)	-1.0%	(\$0.0002)	(\$0.0004)	(\$0.0002)	-1.3%
SQI Penalty	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	(\$0.0004)	(\$0.0004)	-1.8%	\$0.0000	(\$0.0004)	(\$0.0004)	-2.4%
Unbundling Costs	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%
Pension Costs	\$0.0262	\$0.0332	\$0.0070	17.5%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%
Prior Year Reconciliation	\$0.0055	\$0.0010	(\$0.0045)	-11.1%	\$0.0000	(\$0.0012)	(\$0.0012)	-10.2%	\$0.0033	(\$0.0037)	(\$0.0037)	-15.9%	\$0.0058	\$0.0019	(\$0.0039)	-16.7%
Residential Assistance Adjustment	\$0.0010	\$0.0037	\$0.0027	6.8%	\$0.0000	\$0.0030	\$0.0025	21.3%	\$0.0004	\$0.0027	\$0.0023	9.9%	\$0.0005	\$0.0029	\$0.0024	10.0%
Total LDAF	\$0.0401	\$0.0571	\$0.0170	42.3%	\$0.0117	\$0.0187	\$0.0070	59.9%	\$0.0236	\$0.0273	\$0.0037	15.8%	\$0.0181	\$0.0225	\$0.0044	24.4%
		0.0586				0.0187				0.0273				0.0225		

	Actual OP May-06	Proposed OP May-07	OP Difference	Percent Inc/(Dec)	Actual OP May-06	Proposed OP May-07	OP Difference	Percent Inc/(Dec)	Actual OP May-06	Proposed OP May-07	OP Difference	Percent Inc/(Dec)	Actual OP May-06	Proposed OP May-07	OP Difference	Percent Inc/(Dec)
Bill Impact																
Increase/(Decrease)																
Due to Change in LDAF																
RAC	\$1.05	\$1.14	\$0.09	0.6%	\$0.42	\$0.45	\$0.03	0.7%	\$0.30	\$0.33	\$0.03	0.4%	\$0.00	\$0.00	\$0.00	0.0%
DSM	\$1.89	\$3.39	\$1.50	10.4%	\$1.89	\$3.50	\$1.61	39.8%	\$1.89	\$3.49	\$1.60	21.4%	\$1.89	\$3.49	\$1.60	26.1%
LI DSM	\$0.99	\$1.34	\$0.35	2.4%	\$0.93	\$1.27	\$0.34	8.5%	\$0.96	\$1.30	\$0.34	4.5%	\$0.96	\$1.30	\$0.34	5.5%
Lost Margin	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
Exogenous Cost	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$1.53	\$1.57	\$0.04	0.5%	\$0.81	\$0.84	\$0.03	0.5%
Capacity Credit	(\$0.03)	(\$0.02)	\$0.01	0.1%	(\$0.03)	(\$0.02)	\$0.01	0.2%	(\$0.03)	(\$0.02)	\$0.01	0.1%	(\$0.03)	(\$0.02)	\$0.01	0.1%
Transition Costs	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
Penalty Credit	(\$0.06)	(\$0.13)	(\$0.07)	-0.5%	(\$0.06)	(\$0.13)	(\$0.07)	-1.7%	(\$0.06)	(\$0.13)	(\$0.07)	-1.0%	(\$0.06)	(\$0.13)	(\$0.07)	-1.2%
SQI Credit	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	(\$0.09)	(\$0.13)	(\$0.04)	-0.5%	(\$0.09)	\$0.00	\$0.09	1.5%
Unbundling Costs	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	(\$0.13)	(\$0.13)	-2.1%
Pension Costs	\$7.95	\$9.97	\$2.02	13.9%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
Prior Year Reconciliation	\$1.68	\$0.31	(\$1.37)	-9.5%	\$0.00	(\$0.36)	(\$0.36)	-8.8%	\$2.13	\$0.98	(\$1.15)	-15.5%	\$1.77	\$0.56	(\$1.21)	-19.8%
Residential Assistance Adjustment	\$1.02	\$1.12	\$0.10	0.7%	\$0.90	\$0.90	(\$0.00)	-0.1%	\$0.84	\$0.82	(\$0.02)	-0.2%	\$0.87	\$0.86	(\$0.01)	-0.2%
Total LDAF	\$14.49	\$17.12	\$2.63	18.2%	\$4.05	\$5.61	\$1.564	38.6%	\$7.47	\$8.20	\$0.73	9.7%	\$6.12	\$6.75	\$0.635	10.4%

Rate Elements																
Residential LDAF Factors																
RAC	\$0.0035	\$0.0038	\$0.0003	0.6%	\$0.0014	\$0.0015	\$0.0001	0.7%	\$0.0010	\$0.0011	\$0.0001	0.4%	\$0.0000	\$0.0000	\$0.0000	0.0%
DSM	\$0.0063	\$0.0113	\$0.0050	10.4%	\$0.0063	\$0.0117	\$0.0054	39.8%	\$0.0063	\$0.0116	\$0.0053	21.4%	\$0.0063	\$0.0116	\$0.0053	26.1%
LI DSM	\$0.0033	\$0.0045	\$0.0012	2.4%	\$0.0031	\$0.0042	\$0.0011	8.5%	\$0.0032	\$0.0043	\$0.0011	4.5%	\$0.0032	\$0.0043	\$0.0011	5.5%
Lost Margin	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%
Exogenous Cost	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0051	\$0.0052	\$0.0001	0.6%	\$0.0027	\$0.0028	\$0.0001	0.5%
Capacity Credit	(\$0.0001)	(\$0.0001)	\$0.0000	0.1%	(\$0.0001)	(\$0.0001)	\$0.0000	0.2%	(\$0.0001)	(\$0.0001)	\$0.0000	0.1%	(\$0.0001)	(\$0.0001)	\$0.0000	0.1%
Transition Costs	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%
Penalty Credit	(\$0.0002)	(\$0.0004)	(\$0.0002)	-0.5%	(\$0.0002)	(\$0.0004)	(\$0.0002)	-1.7%	(\$0.0002)	(\$0.0004)	(\$0.0002)	-1.0%	(\$0.0002)	(\$0.0004)	(\$0.0002)	-1.2%
SQI Penalty	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	(\$0.0003)	(\$0.0004)	(\$0.0001)	-0.5%	(\$0.0003)	\$0.0000	\$0.0003	1.5%
Unbundling Costs	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	(\$0.0004)	(\$0.0004)	-2.1%
Pension Costs	\$0.0265	\$0.0332	\$0.0067	13.9%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%	\$0.0000	\$0.0000	\$0.0000	0.0%
Prior Year Reconciliation	\$0.0056	\$0.0010	(\$0.0046)	-9.5%	\$0.0000	(\$0.0012)	(\$0.0012)	-8.8%	\$0.0071	\$0.0033	(\$0.0038)	-15.5%	\$0.0059	\$0.0019	(\$0.0040)	-19.8%
Residential Assistance Adjustment	\$0.0034	\$0.0037	\$0.0003	0.7%	\$0.0030	\$0.0030	(\$0.0000)	-0.1%	\$0.0028	\$0.0027	(\$0.0001)	-0.2%	\$0.0029	\$0.0029	(\$0.0000)	-0.2%
Total LDAF	\$0.0483	\$0.0571	\$0.0088	18.2%	\$0.0135	\$0.0187	\$0.0052	38.6%	\$0.0249	\$0.0273	\$0.0024	9.7%	\$0.0204	\$0.0225	\$0.0021	10.4%

Total Annual Impact - LDAF	\$61.01	\$83.32	\$22.31	36.6%	\$17.62	\$27.32	\$9.70	55.0%	\$34.85	\$39.90	\$5.05	14.5%	\$27.12	\$32.87	\$5.76	21.2%
Total Annual Impact - LDAF&GAF	\$1,847.94	\$1,952.36	\$104.42	5.7%	\$1,750.14	\$1,798.36	\$48.23	2.8%	\$1,821.45	\$1,972.11	\$150.66	8.3%	\$1,802.75	\$1,931.30	\$128.56	7.1%

FORM V

**Remediation Adjustment Clause Reconciliation Calculation
2005 Collections; 2004 Expenses**

		Rate Tariffs No. 101-199 (Formerly Boston)	Rate Tariffs No. 201-299 (Formerly Essex)	Rate Tariffs No. 301-399 (Formerly Lowell)
1	Environmental Response Costs Allowable per RAC Filing	\$2,613,391	\$94,202	\$254,754
2				
3	Less: Deferred Tax Benefit Per Form II CGAC Peak Filing	\$13,312,905	\$453,116	\$820,108
4				
5	Add: One Half Insurance Recovery Expense	\$0	\$0	\$0
6				
7	Less: One Half Insurance Recoveries	\$0	\$0	\$0
8				
9	Net Recoverable Environmental Response Costs	\$15,926,297	\$547,319	\$1,074,863
10				
11	6 Months Actual Firm Sales (May -Oct)	195,021,262	14,816,497	28,715,882
12				
13	4 Months Actual Firm Sales (Nov -Feb)	429,996,489	34,580,924	68,844,229
14				
15	2 Month Projected Sales (Mar-Apr)	226,942,885	17,054,910	35,340,816
16				
17	RAC Per Therm From Form II Of CGAC OffPeak Filing	(\$0.0018)	\$0.0022	\$0.0019
18				
19	RAC Per Therm From Form II Of CGAC Peak Filing	(\$0.0018)	\$0.0021	\$0.0020
20				
21	RAC Actual Collections (Line 9 x Line 8)	(1,421,818)	141,446	261,279
22				
23	RAC Reconciliation Adjustment - (Over)/Under Collection	(279,962)	(20,250)	(48,284)
24				
25	Reconciliation Of Prior Year's Filing	62,237	26,840	57,002
26				
27	Total Estimated RAC Reconciliation Adjustment	(217,725)	6,591	8,717

**Remediation Adjustment Clause Reconciliation Calculation
2004 Collections; 2003 Expenses**

		Rate Tariffs No. 101-199 (Formerly Boston)	Rate Tariffs No. 201-299 (Formerly Essex)	Rate Tariffs No. 301-399 (Formerly Lowell)
28	Environmental Response Costs Allowable per RAC Filing	\$1,763,944	\$79,111	\$329,105
29				
30	Less: Deferred Tax Benefit Per 1998/99 Form II CGAC Peak Filing	(\$418,608)	(\$19,586)	(\$49,456)
31				
32	Add: One Half Insurance Recovery Expense	\$545,873	\$44,576	\$822
33				
34	Less: One Half Insurance Recoveries	\$0	\$0	\$0
35				
36	Net Recoverable Environmental Response Costs	\$1,891,209	\$104,101	\$280,471
37				
38	6 Months Actual Firm Sales (May -Oct)	186,468,230	13,256,367	30,936,143
39				
40	6 Months Actual Firm Sales (Nov -Apr)	658,513,148	52,210,635	106,414,533
41				
42	RAC Per Therm From Form II Of CGAC OffPeak Filing	\$0.0021	\$0.0011	\$0.0016
43				
44	RAC Per Therm From Form II Of CGAC Peak Filing	\$0.0020	\$0.0011	\$0.0015
45				
46	RAC Actual Collections (Line 9 x Line 8)	\$1,710,821	\$73,158	\$210,273
47				
48	RAC Reconciliation Adjustment - (Over)/Under Collection	\$180,388	\$30,943	\$70,198
49				
50	Reconciliation Of Filing	(118,151)	(4,103)	(13,196)
51				
52	Total Estimated RAC Reconciliation Adjustment	\$62,237	\$26,840	\$57,002

Lost Margins and Exogenous Cost Calculation

		ALL DSM MEASURES				DSM MEASURES INTSALLED AFTER MAY99 (1)				VARIANCE - EXOGENOUS COST			
		Mcf	Lost Margins	Carrying Costs	Total \$ Request	Mcf	Lost Margins	Carrying Costs	Total \$ Request	Mcf	Lost Margins	Carrying Costs	Total \$ Request
	RESIDENTIAL												
1	Lowell R3	61,918.26	\$ 237,254	\$ 33,300		-	\$ -	\$ -		61,918	\$ 237,254	\$ 33,300	
2	Lowell R4	19,553.13	\$ 43,569	\$ 6,022		-	\$ -	\$ -		19,553	\$ 43,569	\$ 6,022	
3	Total Lowell	81,471.39	\$ 280,823	\$ 39,322	\$ 320,145	-	\$ -	\$ -	\$ -	81,471	\$ 280,823	\$ 39,322	\$ 320,145
4													
5	Cape R3	34,565.21	\$ 124,134	\$ 17,508		-	\$ -	\$ -		34,565	\$ 124,134	\$ 17,508	
6	Cape R4	13,442.03	\$ 25,681	\$ 3,591		-	\$ -	\$ -		13,442	\$ 25,681	\$ 3,591	
7	Total Cape	48,007.24	\$ 149,815	\$ 21,099	\$ 170,914	-	\$ -	\$ -	\$ -	48,007	\$ 149,815	\$ 21,099	\$ 170,914
8													
9	TOTAL RES	129,478.63	\$ 430,638	\$ 60,421	\$ 491,060	-	\$ -	\$ -	zzz	129,479	\$ 430,638	\$ 60,421	\$ 491,060
10													
11													
12	C&I-Small												
13	Low41	22,285.23	\$ 62,342	\$ 9,094		-	\$ -	\$ -		22,285	\$ 62,342	\$ 9,094	
14	Low42	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
15	Low43	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
16	Low51	6,285.56	\$ 19,671	\$ 2,774		-	\$ -	\$ -		6,286	\$ 19,671	\$ 2,774	
17	Low52	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
18	Low53	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
19	Total Lowell	28,570.79	\$ 82,014	\$ 11,869	\$ 93,883	-	\$ -	\$ -	\$ -	28,571	\$ 82,014	\$ 11,869	\$ 93,883
20													
21	Cap41	2,688.17	\$ 10,762	\$ 1,542		-	\$ -	\$ -		2,688	\$ 10,762	\$ 1,542	
22	Cap42	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
23	Cap43	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
24	Cap51	1,384.80	\$ 4,888	\$ 704		-	\$ -	\$ -		1,385	\$ 4,888	\$ 704	
25	Cap52	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
26	Cap53	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
27	Total Cape	4,072.97	\$ 15,650	\$ 2,246	\$ 17,896	-	\$ -	\$ -	\$ -	4,073	\$ 15,650	\$ 2,246	\$ 17,896
28													
29	TOTAL C&I-Small	32,643.76	\$ 97,664	\$ 14,115	\$ 111,779	-	\$ -	\$ -	\$ -	32,643.76	\$ 97,664	\$ 14,115	\$ 111,779
30													
31	C&I-Medium												
32	Low41	22,689.27	\$ 62,337	\$ 9,044		-	\$ -	\$ -		22,689	\$ 62,337	\$ 9,044	
33	Low42	12,150.37	\$ 26,955	\$ 3,870		-	\$ -	\$ -		12,150	\$ 26,955	\$ 3,870	
34	Low43	1,165.27	\$ 2,225	\$ 302		-	\$ -	\$ -		1,165	\$ 2,225	\$ 302	
35	Low51	5,604.32	\$ 16,868	\$ 2,908		-	\$ -	\$ -		5,604	\$ 16,868	\$ 2,908	
36	Low52	14,062.65	\$ 27,273	\$ 4,337		-	\$ -	\$ -		14,063	\$ 27,273	\$ 4,337	
37	Low53	8,304.20	\$ 15,001	\$ 2,116		-	\$ -	\$ -		8,304	\$ 15,001	\$ 2,116	
38	Total Lowell	63,976.08	\$ 150,660	\$ 22,576	\$ 173,236	-	\$ -	\$ -	\$ -	63,976	\$ 150,660	\$ 22,576	\$ 173,236
39													
40	Cap41	3,333.34	\$ 13,809	\$ 3,205		-	\$ -	\$ -		3,333	\$ 13,809	\$ 3,205	
41	Cap42	6,178.57	\$ 16,410	\$ 2,319		-	\$ -	\$ -		6,179	\$ 16,410	\$ 2,319	
42	Cap43	-	\$ -	\$ -		-	\$ -	\$ -		-	\$ -	\$ -	
43	Cap51	2,751.88	\$ 10,241	\$ 1,383		-	\$ -	\$ -		2,752	\$ 10,241	\$ 1,383	
44	Cap52	8,724.70	\$ 24,941	\$ 3,458		-	\$ -	\$ -		8,725	\$ 24,941	\$ 3,458	
45	Cap53	-	\$ -	\$ 37		-	\$ -	\$ -		-	\$ -	\$ 37	
46	Total Cape	20,988.49	\$ 65,402	\$ 10,402	\$ 75,805	-	\$ -	\$ -	\$ -	20,988	\$ 65,402	\$ 10,402	\$ 75,805
47													
48	TOTAL C&I-Medium	84,964.57	\$ 216,062	\$ 32,978	\$ 249,040	-	\$ -	\$ -	\$ -	84,964.57	\$ 216,062	\$ 32,978	\$ 249,040
49													
50	TOTAL C&I	117,608.33	\$ 313,726	\$ 47,093	\$ 360,819	-	\$ -	\$ -	\$ -	117,608.33	\$ 313,726	\$ 47,093	\$ 360,819
51													
52													
53	TOTAL	247,086.96	\$ 744,364	\$ 107,515	\$ 851,879	-	\$ -	\$ -	\$ -	247,087	\$ 744,364	\$ 107,515	\$ 851,879

Note: (1) These Lost margins calculated using 4 year rolling method approved in DTE 97-112.

Exogenous Cost Factors										
		Throughput	Residential Exogenous Cost	Reconciliation Costs	Total Residential Exogenous Cost	Exogenous Factor	Throughput	Commercial Exogenous Cost	Reconciliation Costs	Total Commercial Exogenous Cost
54	Lowell	70,557,250	\$ 320,145	\$49,075	\$369,221	\$ 0.0052	61,881,537	\$ 267,118	\$64,914	\$332,032
55										\$ 0.0054
56	Cape	69,595,771	\$ 170,914	\$23,747	\$194,661	\$ 0.0028	35,426,202	\$ 93,701	\$23,459	\$117,160
										\$ 0.0033

Lost Base Margin						
		Throughput	Residential Lost Margin Cost	Lost Margin Factor	Throughput	Commercial Lost Margin Cost
57	Lowell	70,557,250	\$ -	\$ -	61,881,537	\$ -
58						\$ -
59	Cape	69,595,771	\$ -	\$ -	35,426,202	\$ -

Line No.	Account 175 - Deferred Gas Costs	KeySpan	Tariff No. 101-199	Tariff 201-299	Tariff 301-399	Tariff 401-499
			Prior Period	Prior Period	Prior Period	Prior Period
1	Account 175					
2	Residential DSM	\$1,808	\$920	(\$4)	\$229	\$128
3	C&I DSM	(\$2,986)	\$450	\$27	(\$27)	(\$20)
4	Low Income DSM	\$1,655	\$0	\$0	\$0	\$0
5	LDAC Capacity Credit	(\$85)	(\$570)	(\$66)	\$1	\$0
6	SQI Penalty	(\$32)	\$0	\$0	\$0	\$0
7	Broker Imbalance Penalty	(\$492)	\$0	\$0	\$0	\$0
8	Residential Lost Margins Tariff 301-399	\$49	\$0	\$0	\$0	\$0
9	Residential Lost Marging Tariff 401-499	\$24	\$0	\$0	\$0	\$0
10	C&I Lost Margins Tariff 301-399	\$65	\$0	\$0	\$0	\$0
11	C&I Lost Margins Tariff 401-499	\$23	\$0	\$0	\$0	\$0
12	DSM Incentives- Residential	\$0	\$0	\$0	\$0	\$0
13	DSM Incentives- C&I	\$0	\$0	\$0	\$0	\$0
14	Collaborative costs	\$0	\$0	\$0	\$0	\$0
15	Transition Costs	\$0	\$0	\$0	\$0	\$0
16	Pension Costs- Tariff 101-199	\$2,441	\$0	\$0	\$0	\$0
17	Total	\$1,795	\$800	(\$43)	\$203	\$108

Line No.	Account 142- Deferred Working Capital	Total	Tariff No. 101-199	Tariff 201-299	Tariff 301-399	Tariff 401-499
18	Residential DSM		\$47	\$21	\$4	\$7
19	C&I DSM		\$5	\$8	\$4	\$3
20	Low Income DSM		\$259	\$6	\$3	\$3
21	LDAC Capacity Credit		(\$306)	(\$4)	(\$1)	\$0
22	LDAC Transition		\$0	(\$3)	\$0	\$0
23	Total		\$6	\$28	\$10	\$13

			Tariff No. 101-199	Tariff 201-299	Tariff 301-399	Tariff 401-499
24						
25	Residential DSM		\$920	(\$4)	\$229	\$128
26	C&I DSM		\$450	\$27	(\$27)	(\$20)
27	All other reconciliation accounts		(\$570)	(\$66)	\$1	
28	All other Working Capital Reconciliation Accounts		(\$306)	(\$7)	(\$1)	
28	Sub-total		\$494	(\$50)	\$202	\$108
29						
30	Throughput Residential		438,151	41,622	73,433	71,636
31	Throughput Commercial		384,356	24,657	64,404	36,465
32	Throughput Total		822,507	66,278	137,837	108,101
33						
34	Therm Conversion Factor				1.0408	1.0293
35	Throughput Volumes - CCF					
36						
37						
38	Residential DSM		\$0.0021	(\$0.0001)	\$0.0033	\$0.0019
39	C&I DSM		\$0.0012	\$0.0011	(\$0.0004)	(\$0.0006)
40	All other Recon Factor		(\$0.0011)	(\$0.0011)	(\$0.0000)	(\$0.0000)
41						
42	Total Residential		\$0.0010	(\$0.0012)	\$0.0032	\$0.0019
43	Total C&I		\$0.0001	(\$0.0000)	(\$0.0004)	(\$0.0006)

Line No.	M. Pension and PBOP Costs		Amount (000's)	Factor
1	Base PBOP Included in LDAC		\$6,230	EXP-P
2	Base Pension included in LADC		\$6,022	EXP-PBOP
3				
4	Unamortized PBOP Reconciliation Deferral			
	G/L Account 18686 as of 12/31/03	\$2,184		
5	G/L Account 18686 as of 12/31/04	\$1,169		
	G/L Account 18686 as of 12/31/05	\$4,427		
6	Amortized over 3 years		\$2,593	APDA
7				
8	Unamortized Pension Reconciliation Deferral			
	G/L Account 18688 as of 12/31/03	\$8,925		
9	G/L Account 18688 as of 12/31/04	\$4,605		
	G/L Account 18688 as of 12/31/05	\$6,762		
10	Amortized over 3 years		\$6,764	RAx
11				
12	Carrying Charges		\$3,272	See Attached
13				
14	Prior Year Reconciliation Ending Oct 04		\$2,441	PPRA _t
15				
16	TOTAL		\$27,322	
17	Throughput		822,507	
18	Pension and PBOP Cost Factor - \$\$/Therm		\$0.0332	

Pensions and PBOP Carrying Charge Calculations

	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total
OPEB Deferred Asset Account 18686													
Beginning Balance	-	901,933	1,168,786	1,623,500	2,205,286	2,452,379	2,959,681	3,459,822	3,125,298	3,554,110	4,047,956	3,514,288	2,830,947
2004 Amount												(1,168,786)	
OPEB True-up deferral		266,922	454,714	581,786	247,093	507,302	500,141	(334,524)	428,812	493,846	(533,668)	485,445	506,786
Ending Balance before taxes		1,168,854	1,623,500	2,205,286	2,452,379	2,959,681	3,459,822	3,125,298	3,554,110	4,047,956	3,514,288	2,830,947	3,337,733
Deferred State Tax Rate		-	-	-	-	-	-	-	-	-	-	-	-
Deferred State Taxes		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Federal Income Tax Rate		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Federal Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-
OPEB True-up deferral net of taxes		1,168,854	1,623,500	2,205,286	2,452,379	2,959,681	3,459,822	3,125,298	3,554,110	4,047,956	3,514,288	2,830,947	3,337,733
Carrying Charge Rate - gross		1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%
Carrying Charges Account 186CC		12,127	16,844	22,880	25,443	30,707	35,896	32,425	36,874	41,998	36,461	29,371	34,629
													355,653.47
Pension Deferred Asset Account 18688													
Beginning Balance	-	3,551,082	4,605,212	5,289,484	6,127,326	6,662,424	7,437,450	8,205,667	7,368,526	8,052,192	8,808,822	8,453,452	4,605,287
Pension True-up deferral		1,054,130	684,272	837,842	535,098	775,026	768,217	(837,141)	683,666	756,630	(355,370)	757,046	774,734
2004 Amount		-	-	-	-	-	-	-	-	-	-	(4,605,212)	-
Ending Balance before taxes		4,605,212	5,289,484	6,127,326	6,662,424	7,437,450	8,205,667	7,368,526	8,052,192	8,808,822	8,453,452	4,605,287	5,380,021
Deferred State Tax Rate		6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%
Deferred State Taxes		299,339	343,816	398,276	433,058	483,434	533,368	478,954	523,392	572,573	549,474	299,344	349,701
Deferred Federal Income Tax Rate		35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%
Deferred Federal Income Taxes		1,507,056	1,730,984	2,005,167	2,180,278	2,433,905	2,685,304	2,411,350	2,635,080	2,882,687	2,766,392	1,507,080	1,760,612
OPEB True-up deferral net of taxes		2,798,818	3,214,684	3,723,882	4,049,088	4,520,110	4,986,994	4,478,222	4,893,720	5,353,562	5,137,586	2,798,863	3,269,707
Carrying Charge Rate - gross		1.03750%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%
Carrying Charges		29,065	33,352	38,635	42,009	46,896	51,740	46,462	50,772	55,543	53,302	29,038	33,923
													510,739
Prepaid Pension Asset Account 26311													
Beg. Balance		37,386,963	36,613,726	35,627,893	34,642,060	33,656,226	32,670,393	31,684,560	31,551,882	30,708,241	29,864,600	29,020,959	28,177,318
FAS 87 Expense		(773,237)	(985,833)	(985,833)	(985,833)	(985,833)	(985,833)	(132,678)	(843,641)	(843,641)	(843,641)	(843,641)	(843,641)
Ending Balance before taxes		36,613,726	35,627,893	34,642,060	33,656,226	32,670,393	31,684,560	31,551,882	30,708,241	29,864,600	29,020,959	28,177,318	27,333,677
Deferred State Tax Rate		6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%	6.500%
Deferred State Taxes		2,379,892	2,315,813	2,251,734	2,187,655	2,123,576	2,059,496	2,050,872	1,996,036	1,941,199	1,886,362	1,831,526	1,776,689
Deferred Federal Income Tax Rate		35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%	35.000%
Deferred Federal Income Taxes		11,981,842	11,659,228	11,336,614	11,014,000	10,691,386	10,368,772	10,325,353	10,049,272	9,773,190	9,497,109	9,221,027	8,944,946
OPEB True-up deferral net of taxes		22,251,992	21,652,852	21,053,712	20,454,572	19,855,431	19,256,291	19,175,656	18,662,933	18,150,211	17,637,488	17,124,765	16,612,042
Carrying Charge Rate - gross		1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%
Carrying Charges		230,864	224,648	218,432	212,216	206,000	199,784	198,947	193,628	188,308	182,989	177,669	172,350
													2,405,837
Total 2003 Carrying Charges													3,272,230

	Summary												Average Balance
URDPt	4,605,212	5,289,484	6,127,326	6,662,424	7,437,450	8,205,667	7,368,526	8,052,192	8,808,822	8,453,452	4,605,287	5,380,021	6,874,167
URDPBOPt	1,168,854	1,623,500	2,205,286	2,452,379	2,959,681	3,459,822	3,125,298	3,554,110	4,047,956	3,514,288	2,830,947	3,337,733	2,812,920
APPAt	36,613,726	35,627,893	34,642,060	33,656,226	32,670,393	31,684,560	31,551,882	30,708,241	29,864,600	29,020,959	28,177,318	27,333,677	32,201,623
DTAt	(16,168,129)	(16,049,841)	(15,991,791)	(15,814,990)	(15,732,301)	(15,646,941)	(15,266,530)	(15,203,780)	(15,169,650)	(14,699,338)	(12,858,977)	(12,831,948)	(15,327,479)
Subtotal	26,219,664	26,491,035	26,982,880	26,956,038	27,335,222	27,703,107	26,779,176	27,110,763	27,551,728	26,289,361	22,754,575	23,219,483	26,561,232
Annual Pre-Tax Cost of Capital	12.45%	12.45%	12.45%	12.45%	12.45%	12.45%	12.45%	12.45%	12.45%	12.45%	12.45%	12.45%	11.41%
Monthly Pre-Tax Cost of Capital	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	1.038%	
Monthly Carrying Charges	272,029.01	274,844.49	279,947.38	279,668.90	283,602.93	287,419.73	277,833.95	281,274.16	285,849.18	272,752.12	236,078.72	240,902.14	3,272,203

Projected Residential Assistance Adjustment Factors

		Boston	Essex	Lowell	Cape
1	Total Residential Low Income Discount	1,119,515	40,630	\$50,527	\$51,741
2					
3	Residential Arrearage Management Costs	1,955,290	157,559	\$327,670	\$256,980
4					
5	Sub-Total	3,074,806	198,188	378,198	308,722
6					
7	Projected Throughput	822,506,808	66,278,262	137,836,818	108,100,665
8					
9	RAAF Factor	\$0.0037	\$0.0030	\$0.0027	\$0.0029

Note: Prior Year's Reconciliation balances will be included in next year's filing. The programs began in November 2005 and therefore have not completed an entire year.

**KeySpan Energy - Boston Division
Residential Low Income Subsidy**

Normal Base line Discount													
	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
Normal with discount													
R-2	48,779	96,113	61,414	58,823	56,460	48,060	40,279	36,117	38,244	34,164	25,366	29,730	573,551
R-4	546,241	807,507	930,941	771,246	686,524	422,611	259,282	220,536	263,899	222,108	148,934	316,613	5,596,443
Total	595,020	903,621	992,355	830,069	742,984	470,671	299,561	256,653	302,143	256,272	174,301	346,343	6,169,994
Normal without discount													
R-2	81,256	160,097	102,297	97,988	94,042	80,036	67,129	60,192	63,737	56,937	42,250	49,529	955,490
R-4	910,263	1,345,672	1,551,338	1,285,162	1,143,997	704,226	432,127	367,551	439,821	370,176	248,200	527,582	9,326,115
Total	991,519	1,505,769	1,653,635	1,383,151	1,238,039	784,261	499,255	427,743	503,558	427,113	290,450	577,111	10,281,605
Normal subsidy													
R-2	32,477	63,984	40,883	39,165	37,582	31,975	26,850	24,075	25,493	22,773	16,884	19,798	381,939
R-4	364,023	538,164	620,396	513,916	457,473	281,615	172,844	147,015	175,921	148,068	99,265	210,969	3,729,672
Total	396,500	602,148	661,280	553,081	495,055	313,590	199,694	171,090	201,414	170,841	116,149	230,768	4,111,610
Projected year Discount													
	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-06	Dec-06	
Normal with discount													
R-2	51,228	100,883	64,464	61,764	59,310	50,530	41,892	37,567	39,778	35,526	26,673	31,238	600,853
R-4	710,641	1,050,380	1,210,960	1,003,592	894,136	551,320	334,845	284,932	340,853	286,720	194,188	412,119	7,274,685
Total	761,869	1,151,263	1,275,424	1,065,356	953,446	601,850	376,737	322,498	380,630	322,246	220,861	443,357	7,875,539
Normal without discount													
R-2	85,284	167,949	107,318	102,827	98,728	84,090	69,755	62,553	66,235	59,151	44,396	52,008	1,000,295
R-4	1,184,498	1,750,875	2,018,470	1,672,619	1,490,070	918,601	557,906	474,724	567,904	477,768	323,621	686,818	12,123,872
Total	1,269,782	1,918,824	2,125,788	1,775,446	1,588,797	1,002,691	627,662	537,277	634,139	536,919	368,017	738,826	13,124,167
Normal subsidy													
R-2	34,056	67,066	42,853	41,063	39,417	33,560	27,864	24,987	26,457	23,625	17,723	20,770	399,441
R-4	473,856	700,496	807,510	669,027	595,934	367,281	223,061	189,792	227,052	191,047	129,433	274,698	4,849,187
Total	507,913	767,561	850,363	710,090	635,351	400,841	250,925	214,779	253,509	214,673	147,155	295,468	5,248,628
Increase in Subsidy above Baseline													
R-2	1,579	3,082	1,970	1,898	1,836	1,585	1,014	912	964	852	839	972	17,503
R-4	109,834	162,331	187,113	155,111	138,460	85,666	50,217	42,777	51,130	42,979	30,168	63,729	1,119,515
Total	111,413	165,413	189,084	157,009	140,296	87,251	51,231	43,689	52,094	43,831	31,007	64,701	1,137,018
Projected Increase													
R-2	4.86%	4.82%	4.82%	4.85%	4.88%	4.96%	3.78%	3.79%	3.78%	3.74%	4.97%	4.91%	4.58%
R-4	30.17%	30.16%	30.16%	30.18%	30.27%	30.42%	29.05%	29.10%	29.06%	29.03%	30.39%	30.21%	30.02%

Total Residential Low Income Discount	1,119,515
Projected Boston Throughput	822,506,808
RAAF Factor	\$0.0014

**KeySpan Energy - Essex Division
Residential Low Income Subsidy**

Normal Base line Discount													
	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
Normal with discount													
R-2	6,485	6,201	6,238	5,936	5,830	4,222	4,100	3,832	3,824	3,657	3,393	5,405	59,123
R-4	79,871	96,495	88,426	74,121	49,303	23,973	17,984	16,436	16,086	16,747	18,392	52,083	549,918
Total	86,356	102,696	94,664	80,057	55,133	28,194	22,084	20,269	19,911	20,404	21,784	57,488	609,040
Normal without discount													
R-2	8,579	8,204	8,252	7,853	7,713	5,585	5,424	5,069	5,059	4,838	4,488	7,151	78,213
R-4	127,066	153,567	140,688	117,832	78,314	38,069	28,548	26,090	25,536	26,586	29,205	82,773	874,273
Total	135,645	161,770	148,940	125,685	86,027	43,653	33,972	31,159	30,594	31,424	33,693	89,924	952,486
Normal subsidy													
R-2	2,094	2,003	2,014	1,917	1,883	1,363	1,324	1,237	1,234	1,181	1,095	1,745	19,091
R-4	47,194	57,072	52,262	43,711	29,011	14,096	10,564	9,653	9,449	9,838	10,813	30,690	324,355
Total	49,289	59,075	54,277	45,628	30,894	15,459	11,888	10,890	10,684	11,019	11,908	32,435	343,446
Projected year Discount													
	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-06	Dec-06	
Normal with discount													
R-2	6,507	6,222	6,259	5,956	5,850	4,236	4,114	3,845	3,837	3,670	3,404	5,423	59,324
R-4	89,876	108,582	99,502	83,406	55,479	26,975	20,236	18,495	18,101	18,845	20,695	58,607	618,802
Total	96,383	114,804	105,761	89,362	61,329	31,211	24,351	22,341	21,939	22,515	24,099	64,031	678,125
Normal without discount													
R-2	8,608	8,231	8,280	7,879	7,739	5,604	5,442	5,087	5,076	4,854	4,503	7,175	78,479
R-4	142,982	172,803	158,311	132,592	88,124	42,837	32,124	29,358	28,734	29,916	32,863	93,142	983,786
Total	151,591	181,035	166,591	140,472	95,863	48,441	37,566	34,444	33,810	34,770	37,366	100,316	1,062,265
Normal subsidy													
R-2	2,101	2,009	2,021	1,923	1,889	1,368	1,328	1,241	1,239	1,185	1,099	1,751	19,155
R-4	53,106	64,221	58,809	49,187	32,645	15,862	11,887	10,862	10,633	11,071	12,167	34,534	364,985
Total	55,207	66,231	60,830	51,110	34,534	17,229	13,215	12,104	11,871	12,255	13,267	36,286	384,140
Increase in Subsidy above Baseline													
R-2	7	7	7	7	6	5	4	4	4	4	4	6	65
R-4	5,912	7,149	6,547	5,475	3,634	1,766	1,323	1,209	1,184	1,232	1,354	3,844	40,630
Total	5,919	7,156	6,553	5,482	3,640	1,770	1,328	1,213	1,188	1,236	1,358	3,850	40,694
Projected Increase													
R-2	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%
R-4	12.53%	12.53%	12.53%	12.53%	12.53%	12.53%	12.53%	12.53%	12.53%	12.53%	12.53%	12.53%	12.53%

Total Residential Low Income Discount	40,630
Projected Essex Throughput	66,278,262
RAAF Factor	\$0.0006

**KeySpan Energy - Lowell Division
Residential Low Income Subsidy**

Normal Base line Discount													
	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
Normal with discount													
R-2	3,280	3,046	2,911	2,948	2,634	2,024	1,781	1,628	1,743	1,569	1,430	2,638	27,630
R-4	106,299	153,380	163,440	163,993	124,507	66,196	18,508	15,282	15,658	14,092	20,204	63,597	925,155
Total	109,578	156,426	166,350	166,941	127,141	68,219	20,289	16,909	17,401	15,661	21,634	66,235	952,785
Normal without discount													
R-2	4,579	4,278	4,068	4,121	3,629	2,725	2,384	2,170	2,331	2,106	1,957	3,673	38,021
R-4	172,804	249,726	265,510	264,636	203,329	111,205	31,122	25,172	25,365	26,125	34,847	102,620	1,512,462
Total	177,384	254,003	269,578	268,757	206,957	113,930	33,506	27,342	27,696	28,232	36,805	106,293	1,550,483
Normal subsidy													
R-2	1,300	1,232	1,157	1,173	994	702	603	542	588	537	528	1,035	10,391
R-4	66,506	96,346	102,071	100,643	78,822	45,009	12,614	9,890	9,707	12,033	14,643	39,023	587,307
Total	67,805	97,577	103,228	101,816	79,817	45,711	13,217	10,432	10,295	12,570	15,171	40,058	597,698
Projected year Discount													
	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-06	Dec-06	Jan-00
Normal with discount													
R-2	3,295	3,060	2,924	2,962	2,647	2,033	1,789	1,635	1,751	1,576	1,437	2,650	27,761
R-4	115,444	166,576	177,501	178,101	135,218	71,891	20,100	16,596	17,005	15,305	21,942	69,068	1,004,748
Total	118,739	169,636	180,425	181,064	137,865	73,924	21,890	18,232	18,757	16,881	23,379	71,718	1,032,509
Normal without discount													
R-2	4,601	4,298	4,087	4,141	3,646	2,738	2,395	2,180	2,342	2,116	1,967	3,691	38,201
R-4	187,671	271,210	288,353	287,403	220,822	120,772	33,800	27,337	27,548	28,373	37,845	111,448	1,642,583
Total	192,272	275,508	292,440	291,544	224,467	123,510	36,195	29,518	29,890	30,489	39,812	115,139	1,680,784
Normal subsidy													
R-2	1,306	1,238	1,163	1,178	999	705	606	545	591	540	530	1,040	10,440
R-4	72,227	104,635	110,852	109,302	85,604	48,881	13,699	10,741	10,542	13,068	15,903	42,380	637,834
Total	73,533	105,872	112,015	110,480	86,603	49,586	14,305	11,286	11,133	13,608	16,433	43,420	648,275
Increase in Subsidy above Baseline													
R-2	6	6	5	6	5	3	3	3	3	3	2	5	49
R-4	5,722	8,289	8,781	8,659	6,781	3,872	1,085	851	835	1,035	1,260	3,357	50,527
Total	5,728	8,295	8,787	8,664	6,786	3,876	1,088	853	838	1,038	1,262	3,362	50,577
Projected Increase													
R-2	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%	0.47%
R-4	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%

Total Residential Low Income Discount	\$50,527
Projected Lowell Throughput	137,836,818
RAAF Factor	\$0.0004

**KeySpan Energy - Cape Division
Residential Low Income Subsidy**

Normal Base line Discount													
	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
Normal with discount													
R-2	631	364	571	630	532	254	401	374	366	368	329	301	5,119
R-4	84,771	109,557	106,226	96,688	79,304	40,858	24,042	22,517	21,429	22,269	21,297	51,948	680,908
Total	85,402	109,920	106,797	97,317	79,836	41,112	24,443	22,891	21,794	22,638	21,626	52,250	686,026
Normal without discount													
R-2	869	498	789	869	728	319	526	489	479	485	442	414	6,906
R-4	139,456	182,329	176,101	157,696	126,653	63,011	34,511	31,783	30,326	32,559	33,551	83,723	1,091,700
Total	140,325	182,827	176,891	158,565	127,381	63,330	35,038	32,272	30,806	33,044	33,993	84,136	1,098,606
Normal subsidy													
R-2	238	134	218	240	196	65	125	115	113	116	114	112	1,787
R-4	54,685	72,772	69,875	61,008	47,349	22,153	10,469	9,266	8,898	10,290	12,254	31,774	410,792
Total	54,923	72,907	70,093	61,248	47,545	22,218	10,594	9,381	9,011	10,406	12,367	31,886	412,580
Projected year Discount													
	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-06	Dec-06	Total
Normal with discount													
R-2	650	375	588	649	548	261	414	385	377	380	339	311	5,277
R-4	95,449	123,356	119,606	108,866	89,293	46,005	27,071	25,353	24,128	25,074	23,980	58,491	766,672
Total	96,099	123,731	120,195	109,515	89,841	46,266	27,484	25,738	24,505	25,454	24,319	58,802	771,949
Normal without discount													
R-2	896	513	814	896	750	328	543	504	494	500	456	426	7,120
R-4	157,022	205,294	198,282	177,558	142,606	70,948	38,858	35,786	34,146	36,660	37,777	94,268	1,229,205
Total	157,917	205,808	199,096	178,454	143,356	71,276	39,401	36,290	34,640	37,160	38,233	94,694	1,236,326
Normal subsidy													
R-2	246	138	225	247	202	67	129	119	117	120	117	116	1,843
R-4	61,573	81,938	78,676	68,692	53,312	24,943	11,788	10,433	10,018	11,586	13,797	35,776	462,534
Total	61,818	82,077	78,901	68,939	53,515	25,010	11,917	10,552	10,135	11,706	13,914	35,892	464,377
Increase in Subsidy above Baseline													
R-2	7	4	7	7	6	2	4	4	4	4	4	3	55
R-4	6,888	9,166	8,801	7,684	5,964	2,790	1,319	1,167	1,121	1,296	1,543	4,002	51,741
Total	6,895	9,170	8,808	7,692	5,970	2,792	1,323	1,171	1,124	1,300	1,547	4,006	51,797
Projected Increase													
R-2	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
R-4	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%

Total Residential Low Income Discount	\$51,741
Projected Cape Throughput	108,100,665
RAAF Factor	\$0.0005

Arrearage Management Forgiveness Costs
Per DTE 05-86

1	12 month forgiveness	\$	2,000,000	
2	Percent prevented from writeoff		10%	
3		\$	200,000	
4				
5	Incremental Forgiveness	\$	1,800,000	
6	Cap Agency Fee			
7	(3300 accts @ \$125 ea)	\$	412,500	
8	Outreach & Education	\$	285,000	
9	2 new hires @ \$100,000 ea	\$	200,000	
10				
11	Total 12 mo. Cost of program	\$	2,697,500	
12				
13	Allocate based on Throughput			
14				Percentage
15	Boston	822,506,808		72.49%
16	Essex	66,278,262		5.84%
17	Lowell	137,836,818		12.15%
18	Cape	108,100,665		9.53%
19	Total	1,134,722,552		100%
20				
21	Total Allocation of Arrearage Management Program			
22				
23	Boston	\$1,955,290		
24	Essex	\$157,559		
25	Lowell	\$327,670		
26	Cape	\$256,980		
27	Total	\$2,697,500		

ATTACHMENT B

Boston Gas

Monthly Bill Impact for an Average Residential Non-Heating (R1) Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	10	15	19	22	30	35	40
Cust. Charge	\$10.25	\$10.25	\$10.25	\$10.25	\$10.25	\$10.25	\$10.25
Headblock	\$0.5933	\$0.5933	\$0.5933	\$0.5933	\$0.5933	\$0.5933	\$0.5933
Tailblock	\$0.1469	\$0.1469	\$0.1469	\$0.1469	\$0.1469	\$0.1469	\$0.1469
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586
Average Use	10	15	19	22	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	10	15	19	20	20	20	20
Tail Block	0	0	0	2	10	15	20
GAF \$	\$13.70	\$20.55	\$26.03	\$30.14	\$41.11	\$47.96	\$54.81
LDAF \$	\$0.59	\$0.88	\$1.11	\$1.29	\$1.76	\$2.05	\$2.34
Head Block \$	\$5.93	\$8.90	\$11.27	\$11.87	\$11.87	\$11.87	\$11.87
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.29	\$1.47	\$2.20	\$2.94
Customer Charge	\$10.25	\$10.25	\$10.25	\$10.25	\$10.25	\$10.25	\$10.25
Total Bill	\$30	\$41	\$49	\$54	\$66	\$74	\$82

November 05 - April 06 (Average Peak)

Cust. Charge	\$9.94	\$9.94	\$9.94	\$9.94	\$9.94	\$9.94	\$9.94
Headblock	\$0.5802	\$0.5802	\$0.5802	\$0.5802	\$0.5802	\$0.5802	\$0.5802
Tailblock	\$0.1456	\$0.1456	\$0.1456	\$0.1456	\$0.1456	\$0.1456	\$0.1456
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401
Average Use	10	15	19	22	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	10	15	19	20	20	20	20
Tail Block	0	0	0	2	10	15	20
GAF \$	\$13.04	\$19.55	\$24.77	\$28.68	\$39.11	\$45.62	\$52.14
LDAF \$	\$0.40	\$0.60	\$0.76	\$0.88	\$1.20	\$1.40	\$1.60
Head Block \$	\$5.80	\$8.70	\$11.02	\$11.60	\$11.60	\$11.60	\$11.60
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.29	\$1.46	\$2.18	\$2.91
Customer Charge	\$9.94	\$9.94	\$9.94	\$9.94	\$9.94	\$9.94	\$9.94
Total Bill	\$29	\$39	\$46	\$51	\$63	\$71	\$78
Variance	\$1	\$2	\$2	\$2	\$3	\$4	\$4
Percent Variance	4.4%	4.6%	4.7%	4.8%	5.0%	5.1%	5.1%

Boston Gas

Monthly Bill Impact for an Average Residential Non-Heating (R2) Customer (Assistance)

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	15	20	23	26	30	35	40
Cust. Charge	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16
Headblock	\$0.3558	\$0.3558	\$0.3558	\$0.3558	\$0.3558	\$0.3558	\$0.3558
Tailblock	\$0.0889	\$0.0889	\$0.0889	\$0.0889	\$0.0889	\$0.0889	\$0.0889
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586
Average Use	15	20	23	26	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	15	20	20	20	20	20	20
Tail Block	0	0	3	6	10	15	20
GAF \$	\$20.55	\$27.40	\$31.51	\$35.63	\$41.11	\$47.96	\$54.81
LDAF \$	\$0.88	\$1.17	\$1.35	\$1.52	\$1.76	\$2.05	\$2.34
Head Block \$	\$5.34	\$7.12	\$7.12	\$7.12	\$7.12	\$7.12	\$7.12
Tail Block \$	\$0.00	\$0.00	\$0.27	\$0.53	\$0.89	\$1.33	\$1.78
Customer Charge	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16
Total Bill	\$33	\$42	\$46	\$51	\$57	\$65	\$72

November 05 - April 06 (Average Peak)

Cust. Charge	\$5.97	\$5.97	\$5.97	\$5.97	\$5.97	\$5.97	\$5.97
Headblock	\$0.3479	\$0.3479	\$0.3479	\$0.3479	\$0.3479	\$0.3479	\$0.3479
Tailblock	\$0.0881	\$0.0881	\$0.0881	\$0.0881	\$0.0881	\$0.0881	\$0.0881
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401
Average Use	15	20	23	26	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	15	20	20	20	20	20	20
Tail Block	0	0	3	6	10	15	20
GAF \$	\$19.55	\$26.07	\$29.98	\$33.89	\$39.11	\$45.62	\$52.14
LDAF \$	\$0.60	\$0.80	\$0.92	\$1.04	\$1.20	\$1.40	\$1.60
Head Block \$	\$5.22	\$6.96	\$6.96	\$6.96	\$6.96	\$6.96	\$6.96
Tail Block \$	\$0.00	\$0.00	\$0.26	\$0.53	\$0.88	\$1.32	\$1.76
Customer Charge	\$5.97	\$5.97	\$5.97	\$5.97	\$5.97	\$5.97	\$5.97
Total Bill	\$31	\$40	\$44	\$48	\$54	\$61	\$68
Variance	\$2	\$2	\$2	\$3	\$3	\$3	\$4
Percent Variance	5.1%	5.2%	5.2%	5.3%	5.4%	5.5%	5.5%

Boston Gas

Monthly Bill Impact for an Average Residential Heating (R3) Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	50	100	160	220	250	300	400
Cust. Charge	\$12.95	\$12.95	\$12.95	\$12.95	\$12.95	\$12.95	\$12.95
Headblock	\$0.3784	\$0.3784	\$0.3784	\$0.3784	\$0.3784	\$0.3784	\$0.3784
Tailblock	\$0.2100	\$0.2100	\$0.2100	\$0.2100	\$0.2100	\$0.2100	\$0.2100
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586
Average Use	50	100	160	220	250	300	400
Block Break	150	150	150	150	150	150	150
Head Block	50	100	150	150	150	150	150
Tail Block	0	0	10	70	100	150	250
GAF \$	\$68.51	\$137.02	\$219.23	\$301.44	\$342.55	\$411.06	\$548.08
LDAF \$	\$2.93	\$5.86	\$9.38	\$12.89	\$14.65	\$17.58	\$23.44
Head Block \$	\$18.92	\$37.84	\$56.76	\$56.76	\$56.76	\$56.76	\$56.76
Tail Block \$	\$0.00	\$0.00	\$2.10	\$14.70	\$21.00	\$31.50	\$52.50
Customer Charge	\$12.95	\$12.95	\$12.95	\$12.95	\$12.95	\$12.95	\$12.95
Total Bill	\$103	\$194	\$300	\$399	\$448	\$530	\$694

November 05 - April 06 (Average Peak)

Cust. Charge	\$12.56	\$12.56	\$12.56	\$12.56	\$12.56	\$12.56	\$12.56
Headblock	\$0.3691	\$0.3691	\$0.3691	\$0.3691	\$0.3691	\$0.3691	\$0.3691
Tailblock	\$0.2044	\$0.2044	\$0.2044	\$0.2044	\$0.2044	\$0.2044	\$0.2044
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401
Average Use	50	100	160	220	250	300	400
Block Break	150	150	150	150	150	150	150
Head Block	50	100	150	150	150	150	150
Tail Block	0	0	10	70	100	150	250
GAF \$	\$65.18	\$130.35	\$208.56	\$286.77	\$325.88	\$391.05	\$521.40
LDAF \$	\$2.01	\$4.01	\$6.42	\$8.82	\$10.03	\$12.03	\$16.04
Head Block \$	\$18.46	\$36.91	\$55.37	\$55.37	\$55.37	\$55.37	\$55.37
Tail Block \$	\$0.00	\$0.00	\$2.04	\$14.31	\$20.44	\$30.66	\$51.10
Customer Charge	\$12.56	\$12.56	\$12.56	\$12.56	\$12.56	\$12.56	\$12.56
Total Bill	\$98	\$184	\$285	\$378	\$424	\$502	\$656
Variance	\$5	\$10	\$15	\$21	\$24	\$28	\$37
Percent Variance	5.2%	5.4%	5.4%	5.5%	5.6%	5.6%	5.7%

Boston Gas

Monthly Bill Impact for an Average Residential Heating (R4) Customer (Assistance)

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	50	100	135	180	200	250	300
Cust. Charge	\$7.78	\$7.78	\$7.78	\$7.78	\$7.78	\$7.78	\$7.78
Headblock	\$0.2270	\$0.2270	\$0.2270	\$0.2270	\$0.2270	\$0.2270	\$0.2270
Tailblock	\$0.1257	\$0.1257	\$0.1257	\$0.1257	\$0.1257	\$0.1257	\$0.1257
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586	\$0.0586
Average Use	50	100	135	180	200	250	300
Block Break	150	150	150	150	150	150	150
Head Block	50	100	135	150	150	150	150
Tail Block	0	0	0	30	50	100	150
GAF \$	\$68.51	\$137.02	\$184.98	\$246.64	\$274.04	\$342.55	\$411.06
LDAF \$	\$2.93	\$5.86	\$7.91	\$10.55	\$11.72	\$14.65	\$17.58
Head Block \$	\$11.35	\$22.70	\$30.65	\$34.05	\$34.05	\$34.05	\$34.05
Tail Block \$	\$0.00	\$0.00	\$0.00	\$3.77	\$6.29	\$12.57	\$18.86
Customer Charge	\$7.78	\$7.78	\$7.78	\$7.78	\$7.78	\$7.78	\$7.78
Total Bill	\$91	\$173	\$231	\$303	\$334	\$412	\$489

November 05 - April 06 (Average Peak)

Cust. Charge	\$7.54	\$7.54	\$7.54	\$7.54	\$7.54	\$7.54	\$7.54
Headblock	\$0.2215	\$0.2215	\$0.2215	\$0.2215	\$0.2215	\$0.2215	\$0.2215
Tailblock	\$0.1224	\$0.1224	\$0.1224	\$0.1224	\$0.1224	\$0.1224	\$0.1224
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401	\$0.0401
Average Use	50	100	135	180	200	250	300
Block Break	150	150	150	150	150	150	150
Head Block	50	100	135	150	150	150	150
Tail Block	0	0	0	30	50	100	150
GAF \$	\$65.18	\$130.35	\$175.97	\$234.63	\$260.70	\$325.88	\$391.05
LDAF \$	\$2.01	\$4.01	\$5.41	\$7.22	\$8.02	\$10.03	\$12.03
Head Block \$	\$11.08	\$22.15	\$29.90	\$33.23	\$33.23	\$33.23	\$33.23
Tail Block \$	\$0.00	\$0.00	\$0.00	\$3.67	\$6.12	\$12.24	\$18.36
Customer Charge	\$7.54	\$7.54	\$7.54	\$7.54	\$7.54	\$7.54	\$7.54
Total Bill	\$86	\$164	\$219	\$286	\$316	\$389	\$462
Variance	\$5	\$9	\$12	\$16	\$18	\$23	\$27
Percent Variance	5.6%	5.7%	5.7%	5.8%	5.8%	5.8%	5.9%

Boston Gas

Monthly Bill Impact for an Average Commercial G41 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	50	100	206	299	300	400	500
Cust. Charge	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98
Headblock	\$0.3540	\$0.3540	\$0.3540	\$0.3540	\$0.3540	\$0.3540	\$0.3540
Tailblock	\$0.3540	\$0.3540	\$0.3540	\$0.3540	\$0.3540	\$0.3540	\$0.3540
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507
Average Use	50	100	206	299	300	400	500
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	50	100	206	299	300	400	500
GAF \$	\$68.51	\$137.02	\$282.26	\$409.69	\$411.06	\$548.08	\$685.10
LDAF \$	\$2.54	\$5.07	\$10.44	\$15.16	\$15.21	\$20.28	\$25.35
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$17.70	\$35.40	\$72.92	\$105.85	\$106.20	\$141.60	\$177.00
Customer Charge	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98
Total Bill	\$116	\$204	\$393	\$558	\$559	\$737	\$914

November 05 - April 06 (Average Peak)

Cust. Charge	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16
Headblock	\$0.3455	\$0.3455	\$0.3455	\$0.3455	\$0.3455	\$0.3455	\$0.3455
Tailblock	\$0.3455	\$0.3455	\$0.3455	\$0.3455	\$0.3455	\$0.3455	\$0.3455
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336
Average Use	50	100	206	299	300	400	500
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	50	100	206	299	300	400	500
GAF \$	\$65.18	\$130.35	\$268.52	\$389.75	\$391.05	\$521.40	\$651.75
LDAF \$	\$1.68	\$3.36	\$6.92	\$10.05	\$10.08	\$13.44	\$16.80
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$17.28	\$34.55	\$71.17	\$103.30	\$103.65	\$138.20	\$172.75
Customer Charge	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16
Total Bill	\$110	\$194	\$373	\$529	\$531	\$699	\$867
Variance	\$5	\$10	\$20	\$28	\$29	\$38	\$47
Percent Variance	4.9%	5.2%	5.3%	5.4%	5.4%	5.4%	5.4%

Boston Gas

Monthly Bill Impact for an Average Commercial G42 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	250	500	879	1,240	2,000	3,000	4,000
Cust. Charge	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56
Headblock	\$0.2539	\$0.2539	\$0.2539	\$0.2539	\$0.2539	\$0.2539	\$0.2539
Tailblock	\$0.2539	\$0.2539	\$0.2539	\$0.2539	\$0.2539	\$0.2539	\$0.2539
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507
Average Use	250	500	879	1,240	2,000	3,000	4,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	250	500	879	1,240	2,000	3,000	4,000
GAF \$	\$342.55	\$685.10	\$1,204.41	\$1,699.05	\$2,740.40	\$4,110.60	\$5,480.80
LDAF \$	\$12.68	\$25.35	\$44.57	\$62.87	\$101.40	\$152.10	\$202.80
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$63.48	\$126.95	\$223.18	\$314.84	\$507.80	\$761.70	\$1,015.60
Customer Charge	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56
Total Bill	\$467	\$886	\$1,521	\$2,125	\$3,398	\$5,073	\$6,748

November 05 - April 06 (Average Peak)

Cust. Charge	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09
Headblock	\$0.2476	\$0.2476	\$0.2476	\$0.2476	\$0.2476	\$0.2476	\$0.2476
Tailblock	\$0.2476	\$0.2476	\$0.2476	\$0.2476	\$0.2476	\$0.2476	\$0.2476
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336
Average Use	250	500	879	1,240	2,000	3,000	4,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	250	500	879	1,240	2,000	3,000	4,000
GAF \$	\$325.88	\$651.75	\$1,145.78	\$1,616.34	\$2,607.00	\$3,910.50	\$5,214.00
LDAF \$	\$8.40	\$16.80	\$29.53	\$41.66	\$67.20	\$100.80	\$134.40
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$61.90	\$123.80	\$217.64	\$307.02	\$495.20	\$742.80	\$990.40
Customer Charge	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09
Total Bill	\$443	\$839	\$1,440	\$2,012	\$3,216	\$4,801	\$6,386
Variance	\$24	\$47	\$81	\$113	\$182	\$272	\$362
Percent Variance	5.4%	5.5%	5.6%	5.6%	5.6%	5.7%	5.7%

Boston Gas

Monthly Bill Impact for an Average Commercial G43 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	500	1,000	3,445	4,660	7,000	10,000	15,000
Cust. Charge	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04
Headblock	\$0.2034	\$0.2034	\$0.2034	\$0.2034	\$0.2034	\$0.2034	\$0.2034
Tailblock	\$0.2034	\$0.2034	\$0.2034	\$0.2034	\$0.2034	\$0.2034	\$0.2034
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507
Average Use	500	1,000	3,445	4,660	7,000	10,000	15,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	500	1,000	3,445	4,660	7,000	10,000	15,000
GAF \$	\$685.10	\$1,370.20	\$4,720.34	\$6,385.13	\$9,591.40	\$13,702.00	\$20,553.00
LDAF \$	\$25.35	\$50.70	\$174.66	\$236.26	\$354.90	\$507.00	\$760.50
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$101.70	\$203.40	\$700.71	\$947.84	\$1,423.80	\$2,034.00	\$3,051.00
Customer Charge	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04
Total Bill	\$949	\$1,761	\$5,733	\$7,706	\$11,507	\$16,380	\$24,502

November 05 - April 06 (Average Peak)

Cust. Charge	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88
Headblock	\$0.1983	\$0.1983	\$0.1983	\$0.1983	\$0.1983	\$0.1983	\$0.1983
Tailblock	\$0.1983	\$0.1983	\$0.1983	\$0.1983	\$0.1983	\$0.1983	\$0.1983
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336
Average Use	500	1,000	3,445	4,660	7,000	10,000	15,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	500	1,000	3,445	4,660	7,000	10,000	15,000
GAF \$	\$651.75	\$1,303.50	\$4,490.56	\$6,074.31	\$9,124.50	\$13,035.00	\$19,552.50
LDAF \$	\$16.80	\$33.60	\$115.75	\$156.58	\$235.20	\$336.00	\$504.00
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$99.15	\$198.30	\$683.14	\$924.08	\$1,388.10	\$1,983.00	\$2,974.50
Customer Charge	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88
Total Bill	\$901	\$1,668	\$5,422	\$7,288	\$10,881	\$15,487	\$23,164
Variance	\$49	\$93	\$310	\$418	\$626	\$893	\$1,338
Percent Variance	5.4%	5.6%	5.7%	5.7%	5.8%	5.8%	5.8%

Boston Gas

Monthly Bill Impact for an Average Commercial G44 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	1,000	10,000	16,923	21,793	25,000	30,000	50,000
Average Monthly MDCQ	65	650	1,100	1,417	1,625	1,950	3,250
Cust. Charge	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32
MDCQ	\$2.9683	\$2.9683	\$2.9683	\$2.9683	\$2.9683	\$2.9683	\$2.9683
CGA- MDCQ	\$2.6988	\$2.6988	\$2.6988	\$2.6988	\$2.6988	\$2.6988	\$2.6988
CGA- volumetric	\$1.1191	\$1.1191	\$1.1191	\$1.1191	\$1.1191	\$1.1191	\$1.1191
LDAF	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507
Average Use							
GAF \$	\$1,294.52	\$12,945.23	\$21,907.21	\$28,211.54	\$32,363.07	\$38,835.68	\$64,726.14
LDAF \$	\$50.70	\$507.00	\$858.00	\$1,104.91	\$1,267.50	\$1,521.00	\$2,535.00
MDCQ \$	\$192.94	\$1,929.40	\$3,265.13	\$4,204.75	\$4,823.51	\$5,788.21	\$9,647.02
Customer Charge	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32
Total Bill	\$2,088	\$15,932	\$26,581	\$34,072	\$39,004	\$46,695	\$77,458

November 05 - April 06 (Average Peak)

Cust. Charge	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62
MDCQ	\$2.8921	\$2.8921	\$2.8921	\$2.8921	\$2.8921	\$2.8921	\$2.8921
CGA- MDCQ	\$2.5566	\$2.5566	\$2.5566	\$2.5566	\$2.5566	\$2.5566	\$2.5566
CGA- volumetric	\$1.0941	\$1.0941	\$1.0941	\$1.0941	\$1.0941	\$1.0941	\$1.0941
LDAF	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336
Average Use							
GAF \$	\$1,260.28	\$12,602.80	\$21,327.71	\$27,465.28	\$31,506.99	\$37,808.39	\$63,013.99
LDAF \$	\$33.60	\$336.00	\$568.61	\$732.24	\$840.00	\$1,008.00	\$1,680.00
MDCQ \$	\$187.99	\$1,879.87	\$3,181.31	\$4,096.81	\$4,699.68	\$5,639.62	\$9,399.37
Customer Charge	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62
Total Bill	\$2,015	\$15,352	\$25,611	\$32,828	\$37,580	\$44,990	\$74,627
Variance	\$73	\$580	\$969	\$1,244	\$1,424	\$1,706	\$2,832
Percent Variance	3.6%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%

Boston Gas

Monthly Bill Impact for an Average Commercial G51 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	50	100	144	169	250	300	400
Cust. Charge	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98
Headblock	\$0.2678	\$0.2678	\$0.2678	\$0.2678	\$0.2678	\$0.2678	\$0.2678
Tailblock	\$0.2678	\$0.2678	\$0.2678	\$0.2678	\$0.2678	\$0.2678	\$0.2678
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507
Average Use	50	100	144	169	250	300	400
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	50	100	144	169	250	300	400
GAF \$	\$68.51	\$137.02	\$197.31	\$231.56	\$342.55	\$411.06	\$548.08
LDAF \$	\$2.54	\$5.07	\$7.30	\$8.57	\$12.68	\$15.21	\$20.28
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$13.39	\$26.78	\$38.56	\$45.26	\$66.95	\$80.34	\$107.12
Customer Charge	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98	\$26.98
Total Bill	\$111	\$196	\$270	\$312	\$449	\$534	\$702

November 05 - April 06 (Average Peak)

Cust. Charge	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16
Headblock	\$0.2616	\$0.2616	\$0.2616	\$0.2616	\$0.2616	\$0.2616	\$0.2616
Tailblock	\$0.2616	\$0.2616	\$0.2616	\$0.2616	\$0.2616	\$0.2616	\$0.2616
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336
Average Use	50	100	144	169	250	300	400
Block Break	150	150	150	150	150	150	150
Head Block	50	100	144	150	150	150	150
Tail Block	0	0	0	19	100	150	250
GAF \$	\$65.18	\$130.35	\$187.70	\$220.29	\$325.88	\$391.05	\$521.40
LDAF \$	\$1.68	\$3.36	\$4.84	\$5.68	\$8.40	\$10.08	\$13.44
Head Block \$	\$13.08	\$26.16	\$37.67	\$39.24	\$39.24	\$39.24	\$39.24
Tail Block \$	\$0.00	\$0.00	\$0.00	\$4.97	\$26.16	\$39.24	\$65.40
Customer Charge	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16	\$26.16
Total Bill	\$106	\$186	\$256	\$296	\$426	\$506	\$666
Variance	\$5	\$10	\$14	\$16	\$23	\$28	\$37
Percent Variance	5.0%	5.3%	5.4%	5.4%	5.5%	5.5%	5.5%

Boston Gas

Monthly Bill Impact for an Average Commercial G52 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	100	500	707	812	1,000	2,000	3,000
Cust. Charge	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56
Headblock	\$0.2120	\$0.2120	\$0.2120	\$0.2120	\$0.2120	\$0.2120	\$0.2120
Tailblock	\$0.2120	\$0.2120	\$0.2120	\$0.2120	\$0.2120	\$0.2120	\$0.2120
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507
Average Use	100	500	707	812	1,000	2,000	3,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	100	500	707	812	1,000	2,000	3,000
GAF \$	\$137.02	\$685.10	\$968.73	\$1,112.60	\$1,370.20	\$2,740.40	\$4,110.60
LDAF \$	\$5.07	\$25.35	\$35.84	\$41.17	\$50.70	\$101.40	\$152.10
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$21.20	\$106.00	\$149.88	\$172.14	\$212.00	\$424.00	\$636.00
Customer Charge	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56	\$48.56
Total Bill	\$212	\$865	\$1,203	\$1,374	\$1,681	\$3,314	\$4,947

November 05 - April 06 (Average Peak)

Cust. Charge	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09
Headblock	\$0.2067	\$0.2067	\$0.2067	\$0.2067	\$0.2067	\$0.2067	\$0.2067
Tailblock	\$0.2067	\$0.2067	\$0.2067	\$0.2067	\$0.2067	\$0.2067	\$0.2067
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336
Average Use	100	500	707	812	1,000	2,000	3,000
Block Break	520	520	520	520	520	520	520
Head Block	100	500	520	520	520	520	520
Tail Block	0	0	187	292	480	1,480	2,480
GAF \$	\$130.35	\$651.75	\$921.57	\$1,058.44	\$1,303.50	\$2,607.00	\$3,910.50
LDAF \$	\$3.36	\$16.80	\$23.76	\$27.28	\$33.60	\$67.20	\$100.80
Head Block \$	\$20.67	\$103.35	\$107.48	\$107.48	\$107.48	\$107.48	\$107.48
Tail Block \$	\$0.00	\$0.00	\$38.65	\$60.36	\$99.22	\$305.92	\$512.62
Customer Charge	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09	\$47.09
Total Bill	\$201	\$819	\$1,139	\$1,301	\$1,591	\$3,135	\$4,678
Variance	\$10	\$46	\$64	\$74	\$91	\$180	\$269
Percent Variance	5.2%	5.6%	5.7%	5.7%	5.7%	5.7%	5.7%

Boston Gas

Monthly Bill Impact for an Average Commercial G53 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	500	1,000	2,397	2,888	4,000	5,000	6,000
Cust. Charge	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04
Headblock	\$0.1733	\$0.1733	\$0.1733	\$0.1733	\$0.1733	\$0.1733	\$0.1733
Tailblock	\$0.1733	\$0.1733	\$0.1733	\$0.1733	\$0.1733	\$0.1733	\$0.1733
CGA	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702	\$1.3702
LDAF	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507
Average Use	500	1,000	2,397	2,888	4,000	5,000	6,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	500	1,000	2,397	2,888	4,000	5,000	6,000
GAF \$	\$685.10	\$1,370.20	\$3,284.37	\$3,957.14	\$5,480.80	\$6,851.00	\$8,221.20
LDAF \$	\$25.35	\$50.70	\$121.53	\$146.42	\$202.80	\$253.50	\$304.20
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$86.65	\$173.30	\$415.40	\$500.49	\$693.20	\$866.50	\$1,039.80
Customer Charge	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04	\$137.04
Total Bill	\$934	\$1,731	\$3,958	\$4,741	\$6,514	\$8,108	\$9,702

November 05 - April 06 (Average Peak)

Cust. Charge	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88
Headblock	\$0.1690	\$0.1690	\$0.1690	\$0.1690	\$0.1690	\$0.1690	\$0.1690
Tailblock	\$0.1690	\$0.1690	\$0.1690	\$0.1690	\$0.1690	\$0.1690	\$0.1690
CGA	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035	\$1.3035
LDAF	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336
Average Use	500	1,000	2,397	2,888	4,000	5,000	6,000
Block Break	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Head Block	500	1,000	1,500	1,500	1,500	1,500	1,500
Tail Block	0	0	897	1,388	2,500	3,500	4,500
GAF \$	\$651.75	\$1,303.50	\$3,124.49	\$3,764.51	\$5,214.00	\$6,517.50	\$7,821.00
LDAF \$	\$16.80	\$33.60	\$80.54	\$97.04	\$134.40	\$168.00	\$201.60
Head Block \$	\$84.50	\$169.00	\$253.50	\$253.50	\$253.50	\$253.50	\$253.50
Tail Block \$	\$0.00	\$0.00	\$151.59	\$234.57	\$422.50	\$591.50	\$760.50
Customer Charge	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88	\$132.88
Total Bill	\$886	\$1,639	\$3,743	\$4,482	\$6,157	\$7,663	\$9,169
Variance	\$48	\$92	\$215	\$259	\$357	\$445	\$533
Percent Variance	5.4%	5.6%	5.8%	5.8%	5.8%	5.8%	5.8%

Boston Gas

Monthly Bill Impact for an Average Commercial G54 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	1,000	10,000	16,458	19,421	25,000	30,000	50,000
Average Monthly MDCQ	53	535	880	1,038	1,337	1,604	2,673

Cust. Charge	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32
MDCQ	\$2.9612	\$2.9612	\$2.9612	\$2.9612	\$2.9612	\$2.9612	\$2.9612
CGA- MDCQ	\$2.6988	\$2.6988	\$2.6988	\$2.6988	\$2.6988	\$2.6988	\$2.6988
CGA- volumetric	\$1.1191	\$1.1191	\$1.1191	\$1.1191	\$1.1191	\$1.1191	\$1.1191
LDAF	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507	\$0.0507
Average Use							

GAF \$	\$1,263.40	\$12,634.03	\$20,793.09	\$24,536.56	\$31,585.08	\$37,902.10	\$63,170.17
LDAF \$	\$50.70	\$507.00	\$834.42	\$984.64	\$1,267.50	\$1,521.00	\$2,535.00
MDCQ \$	\$158.33	\$1,583.34	\$2,605.86	\$3,075.00	\$3,958.34	\$4,750.01	\$7,916.68

Customer Charge	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32	\$550.32
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Total Bill	\$2,023	\$15,275	\$24,784	\$29,147	\$37,361	\$44,723	\$74,172
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November 05 - April 06 (Average Peak)

Cust. Charge	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62
MDCQ	\$2.8840	\$2.8840	\$2.8840	\$2.8840	\$2.8840	\$2.8840	\$2.8840
CGA- MDCQ	\$2.5566	\$2.5566	\$2.5566	\$2.5566	\$2.5566	\$2.5566	\$2.5566
CGA- volumetric	\$1.0941	\$1.0941	\$1.0941	\$1.0941	\$1.0941	\$1.0941	\$1.0941
LDAF	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336	\$0.0336
Average Use							

GAF \$	\$1,230.80	\$12,308.00	\$20,256.51	\$23,903.37	\$30,770.00	\$36,924.00	\$61,540.00
LDAF \$	\$33.60	\$336.00	\$552.99	\$652.55	\$840.00	\$1,008.00	\$1,680.00
MDCQ \$	\$154.21	\$1,542.06	\$2,537.92	\$2,994.83	\$3,855.15	\$4,626.18	\$7,710.29

Customer Charge	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62	\$533.62
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Total Bill	\$1,952	\$14,720	\$23,881	\$28,084	\$35,999	\$43,092	\$71,464
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Variance	\$71	\$555	\$903	\$1,062	\$1,362	\$1,632	\$2,708
Percent Variance	3.6%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%

Essex Gas

Monthly Bill Impact for an Average Residential Non-Heating (R1) Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter

Month

Peak Month

Average Monthly Use per Customer - Therms 10 15 21 26 30 35 40

Cust. Charge	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60
Headblock	\$0.9620	\$0.9620	\$0.9620	\$0.9620	\$0.9620	\$0.9620	\$0.9620
Tailblock	\$0.5840	\$0.5840	\$0.5840	\$0.5840	\$0.5840	\$0.5840	\$0.5840
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187
Average Use	10	15	21	26	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	10	15	20	20	20	20	20
Tail Block	0	0	1	6	10	15	20
GAF \$	\$12.94	\$19.41	\$27.17	\$33.64	\$38.82	\$45.29	\$51.76
LDAF \$	\$0.19	\$0.28	\$0.39	\$0.49	\$0.56	\$0.65	\$0.75
Head Block \$	\$9.62	\$14.43	\$19.24	\$19.24	\$19.24	\$19.24	\$19.24
Tail Block \$	\$0.00	\$0.00	\$0.58	\$3.50	\$5.84	\$8.76	\$11.68
Customer Charge	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60
Total Bill	\$30	\$42	\$55	\$64	\$72	\$82	\$91

November 05 - April 06 (Average Peak)

Cust. Charge	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60
Headblock	\$0.9620	\$0.9620	\$0.9620	\$0.9620	\$0.9620	\$0.9620	\$0.9620
Tailblock	\$0.5840	\$0.5840	\$0.5840	\$0.5840	\$0.5840	\$0.5840	\$0.5840
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117
Average Use	10	15	21	26	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	10	15	20	20	20	20	20
Tail Block	0	0	1	6	10	15	20
GAF \$	\$12.69	\$19.04	\$26.66	\$33.00	\$38.08	\$44.43	\$50.78
LDAF \$	\$0.12	\$0.18	\$0.25	\$0.30	\$0.35	\$0.41	\$0.47
Head Block \$	\$9.62	\$14.43	\$19.24	\$19.24	\$19.24	\$19.24	\$19.24
Tail Block \$	\$0.00	\$0.00	\$0.58	\$3.50	\$5.84	\$8.76	\$11.68
Customer Charge	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60
Total Bill	\$30	\$41	\$54	\$64	\$71	\$80	\$90

Variance	\$0	\$0	\$1	\$1	\$1	\$1	\$1
Percent Variance	1.0%	1.1%	1.2%	1.3%	1.3%	1.4%	1.4%

Essex Gas

Monthly Bill Impact for an Average Residential Non-Heating (R2) Customer (Assistance)

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms 15 20 24 29 30 35 40

Cust. Charge	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75
Headblock	\$0.7268	\$0.7268	\$0.7268	\$0.7268	\$0.7268	\$0.7268	\$0.7268
Tailblock	\$0.4415	\$0.4415	\$0.4415	\$0.4415	\$0.4415	\$0.4415	\$0.4415
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187
Average Use	15	20	24	29	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	15	20	20	20	20	20	20
Tail Block	0	0	4	9	10	15	20
GAF \$	\$19.41	\$25.88	\$31.05	\$37.52	\$38.82	\$45.29	\$51.76
LDAF \$	\$0.28	\$0.37	\$0.45	\$0.54	\$0.56	\$0.65	\$0.75
Head Block \$	\$10.90	\$14.54	\$14.54	\$14.54	\$14.54	\$14.54	\$14.54
Tail Block \$	\$0.00	\$0.00	\$1.77	\$3.97	\$4.42	\$6.62	\$8.83
Customer Charge	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75
Total Bill	\$36	\$47	\$54	\$62	\$64	\$73	\$82

November 05 - April 06 (Average Peak)

Cust. Charge	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75
Headblock	\$0.7268	\$0.7268	\$0.7268	\$0.7268	\$0.7268	\$0.7268	\$0.7268
Tailblock	\$0.4415	\$0.4415	\$0.4415	\$0.4415	\$0.4415	\$0.4415	\$0.4415
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117
Average Use	15	20	24	29	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	15	20	20	20	20	20	20
Tail Block	0	0	4	9	10	15	20
GAF \$	\$19.04	\$25.39	\$30.47	\$36.81	\$38.08	\$44.43	\$50.78
LDAF \$	\$0.18	\$0.23	\$0.28	\$0.34	\$0.35	\$0.41	\$0.47
Head Block \$	\$10.90	\$14.54	\$14.54	\$14.54	\$14.54	\$14.54	\$14.54
Tail Block \$	\$0.00	\$0.00	\$1.77	\$3.97	\$4.42	\$6.62	\$8.83
Customer Charge	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75	\$5.75
Total Bill	\$36	\$46	\$53	\$61	\$63	\$72	\$80

Variance	\$0	\$1	\$1	\$1	\$1	\$1	\$1
Percent Variance	1.3%	1.4%	1.4%	1.5%	1.5%	1.5%	1.6%

Essex Gas

Monthly Bill Impact for an Average Residential Heating (R3) Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	50	100	151	200	250	300	400
Cust. Charge	\$7.84	\$7.95	\$7.95	\$7.95	\$7.95	\$7.95	\$7.95
Headblock	\$0.4901	\$0.4901	\$0.4901	\$0.4901	\$0.4901	\$0.4901	\$0.4901
Tailblock	\$0.2864	\$0.2901	\$0.2901	\$0.2901	\$0.2901	\$0.2901	\$0.2901
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187
Average Use	50	100	151	200	250	300	400
Block Break	100	100	100	100	100	100	100
Head Block	50	100	100	100	100	100	100
Tail Block	0	0	51	100	150	200	300
GAF \$	\$64.70	\$129.39	\$195.38	\$258.78	\$323.48	\$388.17	\$517.56
LDAF \$	\$0.94	\$1.87	\$2.82	\$3.74	\$4.68	\$5.61	\$7.48
Head Block \$	\$24.51	\$49.01	\$49.01	\$49.01	\$49.01	\$49.01	\$49.01
Tail Block \$	\$0.00	\$0.00	\$14.80	\$29.01	\$43.52	\$58.02	\$87.03
Customer Charge	\$7.84	\$7.95	\$7.95	\$7.95	\$7.95	\$7.95	\$7.95
Total Bill	\$98	\$188	\$270	\$348	\$429	\$509	\$669

November 05 - April 06 (Average Peak)

Cust. Charge	\$7.84	\$7.95	\$7.95	\$7.95	\$7.95	\$7.95	\$7.95
Headblock	\$0.4901	\$0.4901	\$0.4901	\$0.4901	\$0.4901	\$0.4901	\$0.4901
Tailblock	\$0.2864	\$0.2901	\$0.2901	\$0.2901	\$0.2901	\$0.2901	\$0.2901
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117
Average Use	50	100	151	200	250	300	400
Block Break	100	100	100	100	100	100	100
Head Block	50	100	100	100	100	100	100
Tail Block	0	0	51	100	150	200	300
GAF \$	\$63.47	\$126.94	\$191.68	\$253.88	\$317.35	\$380.82	\$507.76
LDAF \$	\$0.59	\$1.17	\$1.77	\$2.34	\$2.93	\$3.51	\$4.68
Head Block \$	\$24.51	\$49.01	\$49.01	\$49.01	\$49.01	\$49.01	\$49.01
Tail Block \$	\$0.00	\$0.00	\$14.80	\$29.01	\$43.52	\$58.02	\$87.03
Customer Charge	\$7.84	\$7.95	\$7.95	\$7.95	\$7.95	\$7.95	\$7.95
Total Bill	\$96	\$185	\$265	\$342	\$421	\$499	\$656
Variance	\$2	\$3	\$5	\$6	\$8	\$9	\$13
Percent Variance	1.6%	1.7%	1.8%	1.8%	1.9%	1.9%	1.9%

Essex Gas

Monthly Bill Impact for an Average Residential Heating (R4) Customer (Assistance)

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	50	100	132	175	200	250	300
Cust. Charge	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
Headblock	\$0.3087	\$0.3087	\$0.3087	\$0.3087	\$0.3087	\$0.3087	\$0.3087
Tailblock	\$0.1787	\$0.1787	\$0.1787	\$0.1787	\$0.1787	\$0.1787	\$0.1787
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187
Average Use	50	100	132	175	200	250	300
Block Break	100	100	100	100	100	100	100
Head Block	50	100	100	100	100	100	100
Tail Block	0	0	32	75	100	150	200
GAF \$	\$64.70	\$129.39	\$170.79	\$226.43	\$258.78	\$323.48	\$388.17
LDAF \$	\$0.94	\$1.87	\$2.47	\$3.27	\$3.74	\$4.68	\$5.61
Head Block \$	\$15.44	\$30.87	\$30.87	\$30.87	\$30.87	\$30.87	\$30.87
Tail Block \$	\$0.00	\$0.00	\$5.72	\$13.40	\$17.87	\$26.81	\$35.74
Customer Charge	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
Total Bill	\$86	\$167	\$215	\$279	\$316	\$391	\$465

November 05 - April 06 (Average Peak)

Cust. Charge	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
Headblock	\$0.3087	\$0.3087	\$0.3087	\$0.3087	\$0.3087	\$0.3087	\$0.3087
Tailblock	\$0.1787	\$0.1787	\$0.1787	\$0.1787	\$0.1787	\$0.1787	\$0.1787
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117
Average Use	50	100	132	175	200	250	300
Block Break	100	100	100	100	100	100	100
Head Block	50	100	100	100	100	100	100
Tail Block	0	0	32	75	100	150	200
GAF \$	\$63.47	\$126.94	\$167.56	\$222.15	\$253.88	\$317.35	\$380.82
LDAF \$	\$0.59	\$1.17	\$1.54	\$2.05	\$2.34	\$2.93	\$3.51
Head Block \$	\$15.44	\$30.87	\$30.87	\$30.87	\$30.87	\$30.87	\$30.87
Tail Block \$	\$0.00	\$0.00	\$5.72	\$13.40	\$17.87	\$26.81	\$35.74
Customer Charge	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
Total Bill	\$84	\$164	\$211	\$273	\$310	\$383	\$456
Variance	\$2	\$3	\$4	\$6	\$6	\$8	\$9
Percent Variance	1.9%	1.9%	2.0%	2.0%	2.0%	2.1%	2.1%

Essex Gas

Monthly Bill Impact for an Average Residential R5 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	10	15	21	26	30	35	40
Cust. Charge	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64
Headblock	\$0.2049	\$0.2049	\$0.2049	\$0.2049	\$0.2049	\$0.2049	\$0.2049
Tailblock	\$0.1267	\$0.1267	\$0.1267	\$0.1267	\$0.1267	\$0.1267	\$0.1267
CGA	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
LDAF	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187
Average Use	10	15	21	26	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	10	15	20	20	20	20	20
Tail Block	0	0	1	6	10	15	20
GAF \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LDAF \$	\$0.19	\$0.28	\$0.39	\$0.49	\$0.56	\$0.65	\$0.75
Head Block \$	\$2.05	\$3.07	\$4.10	\$4.10	\$4.10	\$4.10	\$4.10
Tail Block \$	\$0.00	\$0.00	\$0.13	\$0.76	\$1.27	\$1.90	\$2.53
Customer Charge	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64
Total Bill	\$4	\$5	\$6	\$7	\$8	\$8	\$9

November 05 - April 06 (Average Peak)

Cust. Charge	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64
Headblock	\$0.2049	\$0.2049	\$0.2049	\$0.2049	\$0.2049	\$0.2049	\$0.2049
Tailblock	\$0.1267	\$0.1267	\$0.1267	\$0.1267	\$0.1267	\$0.1267	\$0.1267
CGA	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
LDAF	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117
Average Use	10	15	21	26	30	35	40
Block Break	20	20	20	20	20	20	20
Head Block	10	15	20	20	20	20	20
Tail Block	0	0	1	6	10	15	20
GAF \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LDAF \$	\$0.12	\$0.18	\$0.25	\$0.30	\$0.35	\$0.41	\$0.47
Head Block \$	\$2.05	\$3.07	\$4.10	\$4.10	\$4.10	\$4.10	\$4.10
Tail Block \$	\$0.00	\$0.00	\$0.13	\$0.76	\$1.27	\$1.90	\$2.53
Customer Charge	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64	\$1.64
Total Bill	\$4	\$5	\$6	\$7	\$7	\$8	\$9
Variance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percent Variance	1.8%	2.1%	2.4%	2.7%	2.9%	3.0%	3.2%

Essex Gas

Monthly Bill Impact for an Average Residential R6 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	50	100	104	147	250	300	400
Cust. Charge	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33
Headblock	\$0.0208	\$0.0208	\$0.0208	\$0.0208	\$0.0208	\$0.0208	\$0.0208
Tailblock	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187	\$0.0187
Average Use	50	100	104	147	250	300	400
Block Break	100	100	100	100	100	100	100
Head Block	50	100	100	100	100	100	100
Tail Block	0	0	4	47	150	200	300
GAF \$	\$64.70	\$129.39	\$134.57	\$190.20	\$323.48	\$388.17	\$517.56
LDAF \$	\$0.94	\$1.87	\$1.94	\$2.75	\$4.68	\$5.61	\$7.48
Head Block \$	\$1.04	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08
Tail Block \$	\$0.00	\$0.00	\$0.05	\$0.58	\$1.85	\$2.46	\$3.69
Customer Charge	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33
Total Bill	\$67	\$134	\$139	\$196	\$332	\$399	\$531

November 05 - April 06 (Average Peak)

Cust. Charge	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33
Headblock	\$0.0208	\$0.0208	\$0.0208	\$0.0208	\$0.0208	\$0.0208	\$0.0208
Tailblock	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117	\$0.0117
Average Use	50	100	104	147	250	300	400
Block Break	100	100	100	100	100	100	100
Head Block	50	100	100	100	100	100	100
Tail Block	0	0	4	47	150	200	300
GAF \$	\$63.47	\$126.94	\$132.02	\$186.60	\$317.35	\$380.82	\$507.76
LDAF \$	\$0.59	\$1.17	\$1.22	\$1.72	\$2.93	\$3.51	\$4.68
Head Block \$	\$1.04	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08
Tail Block \$	\$0.00	\$0.00	\$0.05	\$0.58	\$1.85	\$2.46	\$3.69
Customer Charge	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33
Total Bill	\$65	\$131	\$136	\$191	\$325	\$389	\$519
Variance	\$2	\$3	\$3	\$5	\$8	\$9	\$13
Percent Variance	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%

Essex Gas

Monthly Bill Impact for an Average Commercial G41 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms 50 100 328 436 500 600 700

Cust. Charge	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83
Headblock	\$0.3715	\$0.3715	\$0.3715	\$0.3715	\$0.3715	\$0.3715	\$0.3715
Tailblock	\$0.3614	\$0.3614	\$0.3614	\$0.3614	\$0.3614	\$0.3614	\$0.3614
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129
Average Use	50	100	328	436	500	600	700
Block Break	350	350	350	350	350	350	350
Head Block	50	100	328	350	350	350	350
Tail Block	0	0	0	86	150	250	350
GAF \$	\$64.70	\$129.39	\$424.40	\$564.14	\$646.95	\$776.34	\$905.73
LDAF \$	\$0.65	\$1.29	\$4.23	\$5.62	\$6.45	\$7.74	\$9.03
Head Block \$	\$18.58	\$37.15	\$121.85	\$130.03	\$130.03	\$130.03	\$130.03
Tail Block \$	\$0.00	\$0.00	\$0.00	\$31.08	\$54.21	\$90.35	\$126.49
Customer Charge	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83
Total Bill	\$91	\$175	\$557	\$738	\$844	\$1,011	\$1,178

November 05 - April 06 (Average Peak)

Cust. Charge	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83
Headblock	\$0.3715	\$0.3715	\$0.3715	\$0.3715	\$0.3715	\$0.3715	\$0.3715
Tailblock	\$0.3614	\$0.3614	\$0.3614	\$0.3614	\$0.3614	\$0.3614	\$0.3614
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073
Average Use	50	100	328	436	500	600	700
Block Break	350	350	350	350	350	350	350
Head Block	50	100	328	350	350	350	350
Tail Block	0	0	0	86	150	250	350
GAF \$	\$63.47	\$126.94	\$416.36	\$553.46	\$634.70	\$761.64	\$888.58
LDAF \$	\$0.37	\$0.73	\$2.39	\$3.18	\$3.65	\$4.38	\$5.11
Head Block \$	\$18.58	\$37.15	\$121.85	\$130.03	\$130.03	\$130.03	\$130.03
Tail Block \$	\$0.00	\$0.00	\$0.00	\$31.08	\$54.21	\$90.35	\$126.49
Customer Charge	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83	\$6.83
Total Bill	\$89	\$172	\$547	\$725	\$829	\$993	\$1,157

Variance	\$2	\$3	\$10	\$13	\$15	\$18	\$21
Percent Variance	1.7%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%

Essex Gas

Monthly Bill Impact for an Average Commercial G42 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter

Month

Peak Month

Average Monthly Use per Customer - Therms	500	1,000	4,417	5,000	7,000	10,000	15,000
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Cust. Charge	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38
Headblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
Tailblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129
Average Use	500	1,000	4,417	5,000	7,000	10,000	15,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	500	1,000	4,417	5,000	7,000	10,000	15,000
GAF \$	\$646.95	\$1,293.90	\$5,715.16	\$6,469.50	\$9,057.30	\$12,939.00	\$19,408.50
LDAF \$	\$6.45	\$12.90	\$56.98	\$64.50	\$90.30	\$129.00	\$193.50
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$155.40	\$310.80	\$1,372.80	\$1,554.00	\$2,175.60	\$3,108.00	\$4,662.00
Customer Charge	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38

Total Bill	\$811	\$1,620	\$7,147	\$8,090	\$11,326	\$16,178	\$24,266
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November 05 - April 06 (Average Peak)

Cust. Charge	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38
Headblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
Tailblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073
Average Use	500	1,000	4,417	5,000	7,000	10,000	15,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	500	1,000	4,417	5,000	7,000	10,000	15,000
GAF \$	\$634.70	\$1,269.40	\$5,606.94	\$6,347.00	\$8,885.80	\$12,694.00	\$19,041.00
LDAF \$	\$3.65	\$7.30	\$32.24	\$36.50	\$51.10	\$73.00	\$109.50
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$155.40	\$310.80	\$1,372.80	\$1,554.00	\$2,175.60	\$3,108.00	\$4,662.00
Customer Charge	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38	\$2.38

Total Bill	\$796	\$1,590	\$7,014	\$7,940	\$11,115	\$15,877	\$23,815
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Variance	\$15	\$30	\$133	\$151	\$211	\$301	\$452
Percent Variance	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%

Essex Gas

Monthly Bill Impact for an Average Commercial G43 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter

Month

Peak Month

Average Monthly Use per Customer - Therms 5,000 10,000 18,399 30,500 40,000 50,000 60,000

Cust. Charge	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39
Headblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
Tailblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129
Average Use	5,000	10,000	18,399	30,500	40,000	50,000	60,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	5,000	10,000	18,399	30,500	40,000	50,000	60,000
GAF \$	\$6,469.50	\$12,939.00	\$23,806.47	\$39,463.95	\$51,756.00	\$64,695.00	\$77,634.00
LDAF \$	\$64.50	\$129.00	\$237.35	\$393.45	\$516.00	\$645.00	\$774.00
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$1,554.00	\$3,108.00	\$5,718.41	\$9,479.40	\$12,432.00	\$15,540.00	\$18,648.00
Customer Charge	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39

Total Bill \$8,107 \$16,195 \$29,782 \$49,356 \$64,723 \$80,899 \$97,075

November 05 - April 06 (Average Peak)

Cust. Charge	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39
Headblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
Tailblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073
Average Use	5,000	10,000	18,399	30,500	40,000	50,000	60,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	5,000	10,000	18,399	30,500	40,000	50,000	60,000
GAF \$	\$6,347.00	\$12,694.00	\$23,355.69	\$38,716.70	\$50,776.00	\$63,470.00	\$76,164.00
LDAF \$	\$36.50	\$73.00	\$134.31	\$222.65	\$292.00	\$365.00	\$438.00
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$1,554.00	\$3,108.00	\$5,718.41	\$9,479.40	\$12,432.00	\$15,540.00	\$18,648.00
Customer Charge	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39	\$19.39

Total Bill \$7,957 \$15,894 \$29,228 \$48,438 \$63,519 \$79,394 \$95,269

Variance \$151 \$301 \$554 \$918 \$1,204 \$1,505 \$1,806
Percent Variance 1.9% 1.9% 1.9% 1.9% 1.9% 1.9% 1.9%

Essex Gas

Monthly Bill Impact for an Average Commercial G51 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms 100 250 502 660 1,000 2,000 5,000

Cust. Charge	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14
Headblock	\$0.3836	\$0.3836	\$0.3836	\$0.3836	\$0.3836	\$0.3836	\$0.3836
Tailblock	\$0.3532	\$0.3532	\$0.3532	\$0.3532	\$0.3532	\$0.3532	\$0.3532
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129
Average Use	100	250	502	660	1,000	2,000	5,000
Block Break	500	500	500	500	500	500	500
Head Block	100	250	500	500	500	500	500
Tail Block	0	0	2	160	500	1,500	4,500
GAF \$	\$129.39	\$323.48	\$649.54	\$853.97	\$1,293.90	\$2,587.80	\$6,469.50
LDAF \$	\$1.29	\$3.23	\$6.48	\$8.51	\$12.90	\$25.80	\$64.50
Head Block \$	\$38.36	\$95.90	\$191.80	\$191.80	\$191.80	\$191.80	\$191.80
Tail Block \$	\$0.00	\$0.00	\$0.71	\$56.51	\$176.60	\$529.80	\$1,589.40
Customer Charge	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14
Total Bill	\$177	\$431	\$857	\$1,119	\$1,683	\$3,343	\$8,323

November 05 - April 06 (Average Peak)

Cust. Charge	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14
Headblock	\$0.3836	\$0.3836	\$0.3836	\$0.3836	\$0.3836	\$0.3836	\$0.3836
Tailblock	\$0.3532	\$0.3532	\$0.3532	\$0.3532	\$0.3532	\$0.3532	\$0.3532
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073
Average Use	100	250	502	660	1,000	2,000	5,000
Block Break	500	500	500	500	500	500	500
Head Block	100	250	500	500	500	500	500
Tail Block	0	0	2	160	500	1,500	4,500
GAF \$	\$126.94	\$317.35	\$637.24	\$837.80	\$1,269.40	\$2,538.80	\$6,347.00
LDAF \$	\$0.73	\$1.83	\$3.66	\$4.82	\$7.30	\$14.60	\$36.50
Head Block \$	\$38.36	\$95.90	\$191.80	\$191.80	\$191.80	\$191.80	\$191.80
Tail Block \$	\$0.00	\$0.00	\$0.71	\$56.51	\$176.60	\$529.80	\$1,589.40
Customer Charge	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14	\$8.14
Total Bill	\$174	\$423	\$842	\$1,099	\$1,653	\$3,283	\$8,173

Variance	\$3	\$8	\$15	\$20	\$30	\$60	\$150
Percent Variance	1.7%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%

Essex Gas

Monthly Bill Impact for an Average Commercial G52 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter

Month

Peak Month

Average Monthly Use per Customer - Therms	500	1,000	8,214	9,484	15,000	20,000	30,000
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Cust. Charge	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17
Headblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
Tailblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129
Average Use	500	1,000	8,214	9,484	15,000	20,000	30,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	500	1,000	8,214	9,484	15,000	20,000	30,000
GAF \$	\$646.95	\$1,293.90	\$10,628.09	\$12,271.35	\$19,408.50	\$25,878.00	\$38,817.00
LDAF \$	\$6.45	\$12.90	\$105.96	\$122.34	\$193.50	\$258.00	\$387.00
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$155.40	\$310.80	\$2,552.91	\$2,947.63	\$4,662.00	\$6,216.00	\$9,324.00
Customer Charge	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17

Total Bill	\$1,082	\$1,891	\$13,560	\$15,614	\$24,537	\$32,625	\$48,801
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November 05 - April 06 (Average Peak)

Cust. Charge	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17
Headblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
Tailblock	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108	\$0.3108
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073
Average Use	500	1,000	8,214	9,484	15,000	20,000	30,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	500	1,000	8,214	9,484	15,000	20,000	30,000
GAF \$	\$634.70	\$1,269.40	\$10,426.85	\$12,038.99	\$19,041.00	\$25,388.00	\$38,082.00
LDAF \$	\$3.65	\$7.30	\$59.96	\$69.23	\$109.50	\$146.00	\$219.00
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$155.40	\$310.80	\$2,552.91	\$2,947.63	\$4,662.00	\$6,216.00	\$9,324.00
Customer Charge	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17	\$273.17

Total Bill	\$1,067	\$1,861	\$13,313	\$15,329	\$24,086	\$32,023	\$47,898
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Variance	\$15	\$30	\$247	\$285	\$452	\$602	\$903
Percent Variance	1.4%	1.6%	1.9%	1.9%	1.9%	1.9%	1.9%

Essex Gas

Monthly Bill Impact for an Average Commercial G53 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	5,000	20,000	41,454	98,000	125,000	150,000	175,000
MDCQ	181	724	1,500	3,546	4,523	5,428	6,332
Cust. Charge	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Headblock	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400
Tailblock	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400
CGA	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939	\$1.2939
LDAF	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129	\$0.0129
Average Use	5,000	20,000	41,454	98,000	125,000	150,000	175,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	5,000	20,000	41,454	98,000	125,000	150,000	175,000
GAF \$	\$6,469.50	\$25,878.00	\$53,637.33	\$126,802.20	\$161,737.50	\$194,085.00	\$226,432.50
LDAF \$	\$64.50	\$258.00	\$534.76	\$1,264.20	\$1,612.50	\$1,935.00	\$2,257.50
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$1,490.81	\$5,963.24	\$12,360.00	\$29,219.86	\$37,270.23	\$44,724.27	\$52,178.32
Customer Charge	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Total Bill	\$8,325	\$32,399	\$66,832	\$157,586	\$200,920	\$241,044	\$281,168

November 05 - April 06 (Average Peak)

Cust. Charge	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Headblock	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400
Tailblock	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400	\$8.2400
CGA	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694	\$1.2694
LDAF	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073	\$0.0073
Average Use	5,000	20,000	41,454	98,000	125,000	150,000	175,000
Block Break	0	0	0	0	0	0	0
Head Block	0	0	0	0	0	0	0
Tail Block	5,000	20,000	41,454	98,000	125,000	150,000	175,000
GAF \$	\$6,347.00	\$25,388.00	\$52,621.71	\$124,401.20	\$158,675.00	\$190,410.00	\$222,145.00
LDAF \$	\$36.50	\$146.00	\$302.61	\$715.40	\$912.50	\$1,095.00	\$1,277.50
Head Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tail Block \$	\$1,490.81	\$5,963.24	\$12,360.00	\$29,219.86	\$37,270.23	\$44,724.27	\$52,178.32
Customer Charge	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Total Bill	\$8,174	\$31,797	\$65,584	\$154,636	\$197,158	\$236,529	\$275,901
Variance	\$151	\$602	\$1,248	\$2,950	\$3,763	\$4,515	\$5,268
Percent Variance	1.8%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Residential Non-Heating (R1) Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer- CCF	10	15	22	25	30	35	40
Cust. Charge	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
Headblock	\$0.8453	\$0.8453	\$0.8453	\$0.8453	\$0.8453	\$0.8453	\$0.8453
Tailblock	\$0.5636	\$0.5636	\$0.5636	\$0.5636	\$0.5636	\$0.5636	\$0.5636
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273
Average Use	10	15	22	25	30	35	40
Block Break	25	25	25	25	25	25	25
Head Block	10	15	22	25	25	25	25
Tail Block	0	0	0	0	5	10	15
GAF \$	\$14.20	\$21.31	\$31.25	\$35.51	\$42.61	\$49.71	\$56.82
LDAF \$	\$0.27	\$0.41	\$0.60	\$0.68	\$0.82	\$0.96	\$1.09
Head Block \$	\$8.45	\$12.68	\$18.60	\$21.13	\$21.13	\$21.13	\$21.13
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$2.82	\$5.64	\$8.45
Customer Charge	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
Total Bill	\$28	\$39	\$55	\$62	\$72	\$82	\$92

November 05 - April 06 (Average Peak)

Cust. Charge	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
Headblock	\$0.8453	\$0.8453	\$0.8453	\$0.8453	\$0.8453	\$0.8453	\$0.8453
Tailblock	\$0.5636	\$0.5636	\$0.5636	\$0.5636	\$0.5636	\$0.5636	\$0.5636
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236
Average Use	10	15	22	25	30	35	40
Block Break	25	25	25	25	25	25	25
Head Block	10	15	22	25	25	25	25
Tail Block	0	0	0	0	5	10	15
GAF \$	\$13.24	\$19.87	\$29.14	\$33.11	\$39.73	\$46.35	\$52.98
LDAF \$	\$0.24	\$0.35	\$0.52	\$0.59	\$0.71	\$0.83	\$0.94
Head Block \$	\$8.45	\$12.68	\$18.60	\$21.13	\$21.13	\$21.13	\$21.13
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$2.82	\$5.64	\$8.45
Customer Charge	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
Total Bill	\$27	\$38	\$53	\$60	\$69	\$79	\$88
Variance	\$1	\$1	\$2	\$2	\$3	\$3	\$4
Percent Variance	3.7%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Residential Non-Heating (R2) Customer (Assistance)

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer- CCF	15	20	25	27	30	35	40
Cust. Charge	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95
Headblock	\$0.5886	\$0.5886	\$0.5886	\$0.5886	\$0.5886	\$0.5886	\$0.5886
Tailblock	\$0.3776	\$0.3776	\$0.3776	\$0.3776	\$0.3776	\$0.3776	\$0.3776
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273
Average Use	15	20	25	27	30	35	40
Block Break	25	25	25	25	25	25	25
Head Block	15	20	25	25	25	25	25
Tail Block	0	0	0	2	5	10	15
GAF \$	\$21.31	\$28.41	\$35.51	\$38.35	\$42.61	\$49.71	\$56.82
LDAF \$	\$0.41	\$0.55	\$0.68	\$0.74	\$0.82	\$0.96	\$1.09
Head Block \$	\$8.83	\$11.77	\$14.72	\$14.72	\$14.72	\$14.72	\$14.72
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.76	\$1.89	\$3.78	\$5.66
Customer Charge	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95
Total Bill	\$34	\$45	\$55	\$59	\$64	\$73	\$82

November 05 - April 06 (Average Peak)

Cust. Charge	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95
Headblock	\$0.5886	\$0.5886	\$0.5886	\$0.5886	\$0.5886	\$0.5886	\$0.5886
Tailblock	\$0.3776	\$0.3776	\$0.3776	\$0.3776	\$0.3776	\$0.3776	\$0.3776
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236
Average Use	15	20	25	27	30	35	40
Block Break	25	25	25	25	25	25	25
Head Block	15	20	25	25	25	25	25
Tail Block	0	0	0	2	5	10	15
GAF \$	\$19.87	\$26.49	\$33.11	\$35.76	\$39.73	\$46.35	\$52.98
LDAF \$	\$0.35	\$0.47	\$0.59	\$0.64	\$0.71	\$0.83	\$0.94
Head Block \$	\$8.83	\$11.77	\$14.72	\$14.72	\$14.72	\$14.72	\$14.72
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.76	\$1.89	\$3.78	\$5.66
Customer Charge	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95	\$3.95
Total Bill	\$33	\$43	\$52	\$56	\$61	\$70	\$78
Variance	\$1	\$2	\$2	\$3	\$3	\$3	\$4
Percent Variance	4.5%	4.7%	4.8%	4.8%	4.9%	5.0%	5.1%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Residential Heating (R3) Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer- CCF	50	100	144	197	250	300	400
Cust. Charge	\$4.94	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Headblock	\$0.4639	\$0.4640	\$0.4640	\$0.4640	\$0.4640	\$0.4640	\$0.4640
Tailblock	\$0.4339	\$0.4340	\$0.4340	\$0.4340	\$0.4340	\$0.4340	\$0.4340
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273
Average Use	50	100	144	197	250	300	400
Block Break	50	50	50	50	50	50	50
Head Block	50	50	50	50	50	50	50
Tail Block	0	50	94	147	200	250	350
GAF \$	\$71.02	\$142.04	\$204.54	\$279.82	\$355.10	\$426.12	\$568.16
LDAF \$	\$1.37	\$2.73	\$3.93	\$5.38	\$6.83	\$8.19	\$10.92
Head Block \$	\$23.20	\$23.20	\$23.20	\$23.20	\$23.20	\$23.20	\$23.20
Tail Block \$	\$0.00	\$21.70	\$40.80	\$63.80	\$86.80	\$108.50	\$151.90
Customer Charge	\$4.94	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Total Bill	\$101	\$195	\$277	\$377	\$477	\$571	\$759

November 05 - April 06 (Average Peak)

Cust. Charge	\$4.94	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Headblock	\$0.4639	\$0.4640	\$0.4640	\$0.4640	\$0.4640	\$0.4640	\$0.4640
Tailblock	\$0.4339	\$0.4340	\$0.4340	\$0.4340	\$0.4340	\$0.4340	\$0.4340
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236
Average Use	50	100	144	197	250	300	400
Block Break	50	50	50	50	50	50	50
Head Block	50	50	50	50	50	50	50
Tail Block	0	50	94	147	200	250	350
GAF \$	\$66.22	\$132.44	\$190.71	\$260.91	\$331.10	\$397.32	\$529.76
LDAF \$	\$1.18	\$2.36	\$3.40	\$4.65	\$5.90	\$7.08	\$9.44
Head Block \$	\$23.20	\$23.20	\$23.20	\$23.20	\$23.20	\$23.20	\$23.20
Tail Block \$	\$0.00	\$21.70	\$40.80	\$63.80	\$86.80	\$108.50	\$151.90
Customer Charge	\$4.94	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Total Bill	\$96	\$185	\$263	\$358	\$452	\$541	\$719
Variance	\$5	\$10	\$14	\$20	\$25	\$30	\$40
Percent Variance	5.2%	5.4%	5.5%	5.5%	5.5%	5.5%	5.5%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Residential Heating (R4) Customer (Assistance)

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer- CCF	50	100	138	191	250	300	400
Cust. Charge	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96
Headblock	\$0.2836	\$0.2836	\$0.2836	\$0.2836	\$0.2836	\$0.2836	\$0.2836
Tailblock	\$0.2595	\$0.2595	\$0.2595	\$0.2595	\$0.2595	\$0.2595	\$0.2595
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273	\$0.0273
Average Use	50	100	138	191	250	300	400
Block Break	50	50	50	50	50	50	50
Head Block	50	50	50	50	50	50	50
Tail Block	0	50	88	141	200	250	350
GAF \$	\$71.02	\$142.04	\$196.02	\$271.30	\$355.10	\$426.12	\$568.16
LDAF \$	\$1.37	\$2.73	\$3.77	\$5.21	\$6.83	\$8.19	\$10.92
Head Block \$	\$14.18	\$14.18	\$14.18	\$14.18	\$14.18	\$14.18	\$14.18
Tail Block \$	\$0.00	\$12.98	\$22.84	\$36.59	\$51.90	\$64.88	\$90.83
Customer Charge	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96
Total Bill	\$91	\$176	\$241	\$331	\$432	\$517	\$688

November 05 - April 06 (Average Peak)

Cust. Charge	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96
Headblock	\$0.2836	\$0.2836	\$0.2836	\$0.2836	\$0.2836	\$0.2836	\$0.2836
Tailblock	\$0.2595	\$0.2595	\$0.2595	\$0.2595	\$0.2595	\$0.2595	\$0.2595
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236	\$0.0236
Average Use	50	100	138	191	250	300	400
Block Break	50	50	50	50	50	50	50
Head Block	50	50	50	50	50	50	50
Tail Block	0	50	88	141	200	250	350
GAF \$	\$66.22	\$132.44	\$182.77	\$252.96	\$331.10	\$397.32	\$529.76
LDAF \$	\$1.18	\$2.36	\$3.26	\$4.51	\$5.90	\$7.08	\$9.44
Head Block \$	\$14.18	\$14.18	\$14.18	\$14.18	\$14.18	\$14.18	\$14.18
Tail Block \$	\$0.00	\$12.98	\$22.84	\$36.59	\$51.90	\$64.88	\$90.83
Customer Charge	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96	\$3.96
Total Bill	\$86	\$166	\$227	\$312	\$407	\$487	\$648
Variance	\$5	\$10	\$14	\$19	\$25	\$30	\$40
Percent Variance	5.8%	6.0%	6.1%	6.1%	6.1%	6.1%	6.2%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Commercial G41 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter

Month

Peak Month

Average Monthly Use per Customer- CCF	50	100	411	632	700	800	1,000
Cust. Charge	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97
Headblock	\$0.3228	\$0.3228	\$0.3228	\$0.3228	\$0.3228	\$0.3228	\$0.3228
Tailblock	\$0.3027	\$0.3027	\$0.3027	\$0.3027	\$0.3027	\$0.3027	\$0.3027
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167
Average Use	50	100	411	632	700	800	1,000
Block Break	600	600	600	600	600	600	600
Head Block	50	100	411	600	600	600	600
Tail Block	0	0	0	32	100	200	400
GAF \$	\$71.02	\$142.04	\$583.78	\$897.69	\$994.28	\$1,136.32	\$1,420.40
LDAF \$	\$0.84	\$1.67	\$6.86	\$10.55	\$11.69	\$13.36	\$16.70
Head Block \$	\$16.14	\$32.28	\$132.67	\$193.68	\$193.68	\$193.68	\$193.68
Tail Block \$	\$0.00	\$0.00	\$0.00	\$9.69	\$30.27	\$60.54	\$121.08
Customer Charge	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97
Total Bill	\$91	\$179	\$726	\$1,115	\$1,233	\$1,407	\$1,755

November 05 - April 06 (Average Peak)

Cust. Charge	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97
Headblock	\$0.3228	\$0.3228	\$0.3228	\$0.3228	\$0.3228	\$0.3228	\$0.3228
Tailblock	\$0.3027	\$0.3027	\$0.3027	\$0.3027	\$0.3027	\$0.3027	\$0.3027
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123
Average Use	50	100	411	632	700	800	1,000
Block Break	600	600	600	600	600	600	600
Head Block	50	100	411	600	600	600	600
Tail Block	0	0	0	32	100	200	400
GAF \$	\$66.22	\$132.44	\$544.33	\$837.02	\$927.08	\$1,059.52	\$1,324.40
LDAF \$	\$0.62	\$1.23	\$5.06	\$7.77	\$8.61	\$9.84	\$12.30
Head Block \$	\$16.14	\$32.28	\$132.67	\$193.68	\$193.68	\$193.68	\$193.68
Tail Block \$	\$0.00	\$0.00	\$0.00	\$9.69	\$30.27	\$60.54	\$121.08
Customer Charge	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97
Total Bill	\$86	\$169	\$685	\$1,051	\$1,163	\$1,327	\$1,654
Variance	\$5	\$10	\$41	\$63	\$70	\$80	\$100
Percent Variance	5.8%	5.9%	6.0%	6.0%	6.0%	6.1%	6.1%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Commercial G42 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer- CCF	500	1,000	5,960	8,091	10,000	15,000	20,000
Cust. Charge	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43
Headblock	\$0.2465	\$0.2465	\$0.2465	\$0.2465	\$0.2465	\$0.2465	\$0.2465
Tailblock	\$0.2263	\$0.2263	\$0.2263	\$0.2263	\$0.2263	\$0.2263	\$0.2263
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167
Average Use	500	1,000	5,960	8,091	10,000	15,000	20,000
Block Break	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Head Block	500	1,000	5,000	5,000	5,000	5,000	5,000
Tail Block	0	0	960	3,091	5,000	10,000	15,000
GAF \$	\$710.20	\$1,420.40	\$8,465.58	\$11,492.46	\$14,204.00	\$21,306.00	\$28,408.00
LDAF \$	\$8.35	\$16.70	\$99.53	\$135.12	\$167.00	\$250.50	\$334.00
Head Block \$	\$123.25	\$246.50	\$1,232.50	\$1,232.50	\$1,232.50	\$1,232.50	\$1,232.50
Tail Block \$	\$0.00	\$0.00	\$217.25	\$699.49	\$1,131.50	\$2,263.00	\$3,394.50
Customer Charge	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43
Total Bill	\$849	\$1,691	\$10,022	\$13,567	\$16,742	\$25,059	\$33,376

November 05 - April 06 (Average Peak)

Cust. Charge	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43
Headblock	\$0.2465	\$0.2465	\$0.2465	\$0.2465	\$0.2465	\$0.2465	\$0.2465
Tailblock	\$0.2263	\$0.2263	\$0.2263	\$0.2263	\$0.2263	\$0.2263	\$0.2263
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123
Average Use	500	1,000	5,960	8,091	10,000	15,000	20,000
Block Break	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Head Block	500	1,000	5,000	5,000	5,000	5,000	5,000
Tail Block	0	0	960	3,091	5,000	10,000	15,000
GAF \$	\$662.20	\$1,324.40	\$7,893.42	\$10,715.72	\$13,244.00	\$19,866.00	\$26,488.00
LDAF \$	\$6.15	\$12.30	\$73.31	\$99.52	\$123.00	\$184.50	\$246.00
Head Block \$	\$123.25	\$246.50	\$1,232.50	\$1,232.50	\$1,232.50	\$1,232.50	\$1,232.50
Tail Block \$	\$0.00	\$0.00	\$217.25	\$699.49	\$1,131.50	\$2,263.00	\$3,394.50
Customer Charge	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43	\$7.43
Total Bill	\$799	\$1,591	\$9,424	\$12,755	\$15,738	\$23,553	\$31,368
Variance	\$50	\$100	\$598	\$812	\$1,004	\$1,506	\$2,008
Percent Variance	6.3%	6.3%	6.3%	6.4%	6.4%	6.4%	6.4%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Commercial G43 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter

Month

Peak Month

Average Monthly Use per Customer- CCF	5,000	10,000	21,387	30,673	40,000	50,000	60,000
Cust. Charge	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87
Headblock	\$0.2173	\$0.2173	\$0.2173	\$0.2173	\$0.2173	\$0.2173	\$0.2173
Tailblock	\$0.1972	\$0.1972	\$0.1972	\$0.1972	\$0.1972	\$0.1972	\$0.1972
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167
Average Use	5,000	10,000	21,387	30,673	40,000	50,000	60,000
Block Break	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Head Block	5,000	10,000	17,000	17,000	17,000	17,000	17,000
Tail Block	0	0	4,387	13,673	23,000	33,000	43,000
GAF \$	\$7,102.00	\$14,204.00	\$30,378.09	\$43,567.93	\$56,816.00	\$71,020.00	\$85,224.00
LDAF \$	\$83.50	\$167.00	\$357.16	\$512.24	\$668.00	\$835.00	\$1,002.00
Head Block \$	\$1,086.50	\$2,173.00	\$3,694.10	\$3,694.10	\$3,694.10	\$3,694.10	\$3,694.10
Tail Block \$	\$0.00	\$0.00	\$865.12	\$2,696.32	\$4,535.60	\$6,507.60	\$8,479.60
Customer Charge	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87
Total Bill	\$8,287	\$16,559	\$35,309	\$50,485	\$65,729	\$82,072	\$98,415

November 05 - April 06 (Average Peak)

Cust. Charge	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87
Headblock	\$0.2173	\$0.2173	\$0.2173	\$0.2173	\$0.2173	\$0.2173	\$0.2173
Tailblock	\$0.1972	\$0.1972	\$0.1972	\$0.1972	\$0.1972	\$0.1972	\$0.1972
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123
Average Use	5,000	10,000	21,387	30,673	40,000	50,000	60,000
Block Break	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Head Block	5,000	10,000	17,000	17,000	17,000	17,000	17,000
Tail Block	0	0	4,387	13,673	23,000	33,000	43,000
GAF \$	\$6,622.00	\$13,244.00	\$28,324.94	\$40,623.32	\$52,976.00	\$66,220.00	\$79,464.00
LDAF \$	\$61.50	\$123.00	\$263.06	\$377.28	\$492.00	\$615.00	\$738.00
Head Block \$	\$1,086.50	\$2,173.00	\$3,694.10	\$3,694.10	\$3,694.10	\$3,694.10	\$3,694.10
Tail Block \$	\$0.00	\$0.00	\$865.12	\$2,696.32	\$4,535.60	\$6,507.60	\$8,479.60
Customer Charge	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87	\$14.87
Total Bill	\$7,785	\$15,555	\$33,162	\$47,406	\$61,713	\$77,052	\$92,391

Variance	\$502	\$1,004	\$2,147	\$3,080	\$4,016	\$5,020	\$6,024
Percent Variance	6.4%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Commercial G51 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter

Month

Peak Month

Average Monthly Use per Customer- CCF	100	250	585	745	1,000	2,000	5,000
Cust. Charge	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97
Headblock	\$0.3500	\$0.3500	\$0.3500	\$0.3500	\$0.3500	\$0.3500	\$0.3500
Tailblock	\$0.3300	\$0.3300	\$0.3300	\$0.3300	\$0.3300	\$0.3300	\$0.3300
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167
Average Use	100	250	585	745	1,000	2,000	5,000
Block Break	600	600	600	600	600	600	600
Head Block	100	250	585	600	600	600	600
Tail Block	0	0	0	145	400	1,400	4,400
GAF \$	\$142.04	\$355.10	\$830.93	\$1,058.20	\$1,420.40	\$2,840.80	\$7,102.00
LDAF \$	\$1.67	\$4.18	\$9.77	\$12.44	\$16.70	\$33.40	\$83.50
Head Block \$	\$35.00	\$87.50	\$204.75	\$210.00	\$210.00	\$210.00	\$210.00
Tail Block \$	\$0.00	\$0.00	\$0.00	\$47.85	\$132.00	\$462.00	\$1,452.00
Customer Charge	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97
Total Bill	\$182	\$450	\$1,048	\$1,331	\$1,782	\$3,549	\$8,850

November 05 - April 06 (Average Peak)

Cust. Charge	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97
Headblock	\$0.3500	\$0.3500	\$0.3500	\$0.3500	\$0.3500	\$0.3500	\$0.3500
Tailblock	\$0.3300	\$0.3300	\$0.3300	\$0.3300	\$0.3300	\$0.3300	\$0.3300
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123
Average Use	100	250	585	745	1,000	2,000	5,000
Block Break	600	600	600	600	600	600	600
Head Block	100	250	585	600	600	600	600
Tail Block	0	0	0	145	400	1,400	4,400
GAF \$	\$132.44	\$331.10	\$774.77	\$986.68	\$1,324.40	\$2,648.80	\$6,622.00
LDAF \$	\$1.23	\$3.08	\$7.20	\$9.16	\$12.30	\$24.60	\$61.50
Head Block \$	\$35.00	\$87.50	\$204.75	\$210.00	\$210.00	\$210.00	\$210.00
Tail Block \$	\$0.00	\$0.00	\$0.00	\$47.85	\$132.00	\$462.00	\$1,452.00
Customer Charge	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97	\$2.97
Total Bill	\$172	\$425	\$990	\$1,257	\$1,682	\$3,348	\$8,348
Variance	\$10	\$25	\$59	\$75	\$100	\$201	\$502
Percent Variance	5.8%	5.9%	5.9%	6.0%	6.0%	6.0%	6.0%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Commercial G52 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer- CCF	500	1,000	5,621	8,546	15,000	20,000	30,000
Cust. Charge	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41
Headblock	\$0.2223	\$0.2223	\$0.2223	\$0.2223	\$0.2223	\$0.2223	\$0.2223
Tailblock	\$0.2023	\$0.2023	\$0.2023	\$0.2023	\$0.2023	\$0.2023	\$0.2023
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167
Average Use	500	1,000	5,621	8,546	15,000	20,000	30,000
Block Break	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Head Block	500	1,000	5,621	7,000	7,000	7,000	7,000
Tail Block	0	0	0	1,546	8,000	13,000	23,000
GAF \$	\$710.20	\$1,420.40	\$7,984.07	\$12,138.74	\$21,306.00	\$28,408.00	\$42,612.00
LDAF \$	\$8.35	\$16.70	\$93.87	\$142.72	\$250.50	\$334.00	\$501.00
Head Block \$	\$111.15	\$222.30	\$1,249.55	\$1,556.10	\$1,556.10	\$1,556.10	\$1,556.10
Tail Block \$	\$0.00	\$0.00	\$0.00	\$312.76	\$1,618.40	\$2,629.90	\$4,652.90
Customer Charge	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41
Total Bill	\$837	\$1,667	\$9,335	\$14,158	\$24,738	\$32,935	\$49,329

November 05 - April 06 (Average Peak)

Cust. Charge	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41
Headblock	\$0.2223	\$0.2223	\$0.2223	\$0.2223	\$0.2223	\$0.2223	\$0.2223
Tailblock	\$0.2023	\$0.2023	\$0.2023	\$0.2023	\$0.2023	\$0.2023	\$0.2023
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123
Average Use	500	1,000	5,621	8,546	15,000	20,000	30,000
Block Break	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Head Block	500	1,000	5,621	7,000	7,000	7,000	7,000
Tail Block	0	0	0	1,546	8,000	13,000	23,000
GAF \$	\$662.20	\$1,324.40	\$7,444.45	\$11,318.32	\$19,866.00	\$26,488.00	\$39,732.00
LDAF \$	\$6.15	\$12.30	\$69.14	\$105.12	\$184.50	\$246.00	\$369.00
Head Block \$	\$111.15	\$222.30	\$1,249.55	\$1,556.10	\$1,556.10	\$1,556.10	\$1,556.10
Tail Block \$	\$0.00	\$0.00	\$0.00	\$312.76	\$1,618.40	\$2,629.90	\$4,652.90
Customer Charge	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41	\$7.41
Total Bill	\$787	\$1,566	\$8,771	\$13,300	\$23,232	\$30,927	\$46,317
Variance	\$50	\$100	\$564	\$858	\$1,506	\$2,008	\$3,012
Percent Variance	6.4%	6.4%	6.4%	6.5%	6.5%	6.5%	6.5%

Colonial Gas - Lowell

Monthly Bill Impact for an Average Commercial G53 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter

Month

Peak Month

Average Monthly Use per Customer- CCF	5,000	10,000	19,907	26,566	30,000	50,000	100,000
Cust. Charge	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86
Headblock	\$0.2092	\$0.2092	\$0.2092	\$0.2092	\$0.2092	\$0.2092	\$0.2092
Tailblock	\$0.1840	\$0.1840	\$0.1840	\$0.1840	\$0.1840	\$0.1840	\$0.1840
CGA	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204	\$1.4204
LDAF	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167	\$0.0167
Average Use	5,000	10,000	19,907	26,566	30,000	50,000	100,000
Block Break	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Head Block	5,000	10,000	19,907	25,000	25,000	25,000	25,000
Tail Block	0	0	0	1,566	5,000	25,000	75,000
GAF \$	\$7,102.00	\$14,204.00	\$28,275.90	\$37,734.35	\$42,612.00	\$71,020.00	\$142,040.00
LDAF \$	\$83.50	\$167.00	\$332.45	\$443.65	\$501.00	\$835.00	\$1,670.00
Head Block \$	\$1,046.00	\$2,092.00	\$4,164.54	\$5,230.00	\$5,230.00	\$5,230.00	\$5,230.00
Tail Block \$	\$0.00	\$0.00	\$0.00	\$288.14	\$920.00	\$4,600.00	\$13,800.00
Customer Charge	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86
Total Bill	\$8,246	\$16,478	\$32,788	\$43,711	\$49,278	\$81,700	\$162,755

November 05 - April 06 (Average Peak)

Cust. Charge	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86
Headblock	\$0.2092	\$0.2092	\$0.2092	\$0.2092	\$0.2092	\$0.2092	\$0.2092
Tailblock	\$0.1840	\$0.1840	\$0.1840	\$0.1840	\$0.1840	\$0.1840	\$0.1840
CGA	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244	\$1.3244
LDAF	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123	\$0.0123
Average Use	5,000	10,000	19,907	26,566	30,000	50,000	100,000
Block Break	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Head Block	5,000	10,000	19,907	25,000	25,000	25,000	25,000
Tail Block	0	0	0	1,566	5,000	25,000	75,000
GAF \$	\$6,622.00	\$13,244.00	\$26,364.83	\$35,184.01	\$39,732.00	\$66,220.00	\$132,440.00
LDAF \$	\$61.50	\$123.00	\$244.86	\$326.76	\$369.00	\$615.00	\$1,230.00
Head Block \$	\$1,046.00	\$2,092.00	\$4,164.54	\$5,230.00	\$5,230.00	\$5,230.00	\$5,230.00
Tail Block \$	\$0.00	\$0.00	\$0.00	\$288.14	\$920.00	\$4,600.00	\$13,800.00
Customer Charge	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86	\$14.86
Total Bill	\$7,744	\$15,474	\$30,789	\$41,044	\$46,266	\$76,680	\$152,715

Variance	\$502	\$1,004	\$1,999	\$2,667	\$3,012	\$5,020	\$10,040
Percent Variance	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.6%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Residential Non-Heating (R1) Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	10	15	21	24	30	35	40
Cust. Charge	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42
Headblock	\$1.0391	\$1.0391	\$1.0391	\$1.0391	\$1.0391	\$1.0391	\$1.0391
Tailblock	\$0.7156	\$0.7156	\$0.7156	\$0.7156	\$0.7156	\$0.7156	\$0.7156
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225
Average Use	10	15	21	24	30	35	40
Block Break	25	25	25	25	25	25	25
Head Block	10	15	21	24	25	25	25
Tail Block	0	0	0	0	5	10	15
GAF \$	\$13.93	\$20.90	\$29.25	\$33.43	\$41.79	\$48.76	\$55.72
LDAF \$	\$0.23	\$0.34	\$0.47	\$0.54	\$0.68	\$0.79	\$0.90
Head Block \$	\$10.39	\$15.59	\$21.82	\$24.94	\$25.98	\$25.98	\$25.98
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$3.58	\$7.16	\$10.73
Customer Charge	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42
Total Bill	\$31	\$43	\$58	\$65	\$78	\$89	\$100

November 05 - April 06 (Average Peak)

Cust. Charge	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42
Headblock	\$1.0391	\$1.0391	\$1.0391	\$1.0391	\$1.0391	\$1.0391	\$1.0391
Tailblock	\$0.7156	\$0.7156	\$0.7156	\$0.7156	\$0.7156	\$0.7156	\$0.7156
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181
Average Use	10	15	21	24	30	35	40
Block Break	25	25	25	25	25	25	25
Head Block	10	15	21	24	25	25	25
Tail Block	0	0	0	0	5	10	15
GAF \$	\$13.21	\$19.82	\$27.75	\$31.71	\$39.64	\$46.25	\$52.86
LDAF \$	\$0.18	\$0.27	\$0.38	\$0.43	\$0.54	\$0.63	\$0.72
Head Block \$	\$10.39	\$15.59	\$21.82	\$24.94	\$25.98	\$25.98	\$25.98
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$3.58	\$7.16	\$10.73
Customer Charge	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42	\$6.42
Total Bill	\$30	\$42	\$56	\$64	\$76	\$86	\$97
Variance	\$1	\$1	\$2	\$2	\$2	\$3	\$3
Percent Variance	2.5%	2.7%	2.8%	2.9%	3.0%	3.1%	3.1%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Residential Non-Heating (R2) Customer (Assistance)

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	10	15	21	22	30	35	40
Cust. Charge	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15
Headblock	\$0.7192	\$0.7192	\$0.7192	\$0.7192	\$0.7192	\$0.7192	\$0.7192
Tailblock	\$0.4632	\$0.4632	\$0.4632	\$0.4632	\$0.4632	\$0.4632	\$0.4632
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225
Average Use	10	15	21	22	30	35	40
Block Break	25	25	25	25	25	25	25
Head Block	10	15	21	22	25	25	25
Tail Block	0	0	0	0	5	10	15
GAF \$	\$13.93	\$20.90	\$29.25	\$30.65	\$41.79	\$48.76	\$55.72
LDAF \$	\$0.23	\$0.34	\$0.47	\$0.50	\$0.68	\$0.79	\$0.90
Head Block \$	\$7.19	\$10.79	\$15.10	\$15.82	\$17.98	\$17.98	\$17.98
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$2.32	\$4.63	\$6.95
Customer Charge	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15
Total Bill	\$26	\$37	\$50	\$52	\$68	\$77	\$87

November 05 - April 06 (Average Peak)

Cust. Charge	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15
Headblock	\$0.7192	\$0.7192	\$0.7192	\$0.7192	\$0.7192	\$0.7192	\$0.7192
Tailblock	\$0.4632	\$0.4632	\$0.4632	\$0.4632	\$0.4632	\$0.4632	\$0.4632
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181
Average Use	10	15	21	22	30	35	40
Block Break	25	25	25	25	25	25	25
Head Block	10	15	21	22	25	25	25
Tail Block	0	0	0	0	5	10	15
GAF \$	\$13.21	\$19.82	\$27.75	\$29.07	\$39.64	\$46.25	\$52.86
LDAF \$	\$0.18	\$0.27	\$0.38	\$0.40	\$0.54	\$0.63	\$0.72
Head Block \$	\$7.19	\$10.79	\$15.10	\$15.82	\$17.98	\$17.98	\$17.98
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$2.32	\$4.63	\$6.95
Customer Charge	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15	\$5.15
Total Bill	\$26	\$36	\$48	\$50	\$66	\$75	\$84
Variance	\$1	\$1	\$2	\$2	\$2	\$3	\$3
Percent Variance	3.0%	3.2%	3.3%	3.3%	3.5%	3.6%	3.6%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Residential Heating (R3) Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	50	100	114	159	200	300	400
Cust. Charge	\$6.42	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Headblock	\$0.5991	\$0.5992	\$0.5992	\$0.5992	\$0.5992	\$0.5992	\$0.5992
Tailblock	\$0.3703	\$0.3722	\$0.3722	\$0.3722	\$0.3722	\$0.3722	\$0.3722
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225
Average Use	50	100	114	159	200	300	400
Block Break	50	50	50	50	50	50	50
Head Block	50	50	50	50	50	50	50
Tail Block	0	50	64	109	150	250	350
GAF \$	\$69.65	\$139.30	\$158.80	\$221.49	\$278.60	\$417.90	\$557.20
LDAF \$	\$1.13	\$2.25	\$2.57	\$3.58	\$4.50	\$6.75	\$9.00
Head Block \$	\$29.96	\$29.96	\$29.96	\$29.96	\$29.96	\$29.96	\$29.96
Tail Block \$	\$0.00	\$18.61	\$23.82	\$40.57	\$55.83	\$93.05	\$130.27
Customer Charge	\$6.42	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Total Bill	\$107	\$197	\$222	\$302	\$375	\$554	\$733

November 05 - April 06 (Average Peak)

Cust. Charge	\$6.42	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Headblock	\$0.5991	\$0.5992	\$0.5992	\$0.5992	\$0.5992	\$0.5992	\$0.5992
Tailblock	\$0.3703	\$0.3722	\$0.3722	\$0.3722	\$0.3722	\$0.3722	\$0.3722
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181
Average Use	50	100	114	159	200	300	400
Block Break	50	50	50	50	50	50	50
Head Block	50	50	50	50	50	50	50
Tail Block	0	50	64	109	150	250	350
GAF \$	\$66.07	\$132.14	\$150.64	\$210.10	\$264.28	\$396.42	\$528.56
LDAF \$	\$0.91	\$1.81	\$2.06	\$2.88	\$3.62	\$5.43	\$7.24
Head Block \$	\$29.96	\$29.96	\$29.96	\$29.96	\$29.96	\$29.96	\$29.96
Tail Block \$	\$0.00	\$18.61	\$23.82	\$40.57	\$55.83	\$93.05	\$130.27
Customer Charge	\$6.42	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Total Bill	\$103	\$189	\$213	\$290	\$360	\$531	\$703
Variance	\$4	\$8	\$9	\$12	\$15	\$23	\$30
Percent Variance	3.7%	4.0%	4.1%	4.2%	4.2%	4.3%	4.3%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Residential Heating (R4) Customer (Assistance)

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	50	100	108	148	200	300	400
Cust. Charge	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14
Headblock	\$0.3772	\$0.3772	\$0.3772	\$0.3772	\$0.3772	\$0.3772	\$0.3772
Tailblock	\$0.1943	\$0.1943	\$0.1943	\$0.1943	\$0.1943	\$0.1943	\$0.1943
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225
Average Use	50	100	108	148	200	300	400
Block Break	50	50	50	50	50	50	50
Head Block	50	50	50	50	50	50	50
Tail Block	0	50	58	98	150	250	350
GAF \$	\$69.65	\$139.30	\$150.44	\$206.16	\$278.60	\$417.90	\$557.20
LDAF \$	\$1.13	\$2.25	\$2.43	\$3.33	\$4.50	\$6.75	\$9.00
Head Block \$	\$18.86	\$18.86	\$18.86	\$18.86	\$18.86	\$18.86	\$18.86
Tail Block \$	\$0.00	\$9.72	\$11.27	\$19.04	\$29.15	\$48.58	\$68.01
Customer Charge	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14
Total Bill	\$95	\$175	\$188	\$253	\$336	\$497	\$658

November 05 - April 06 (Average Peak)

Cust. Charge	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14
Headblock	\$0.3772	\$0.3772	\$0.3772	\$0.3772	\$0.3772	\$0.3772	\$0.3772
Tailblock	\$0.1943	\$0.1943	\$0.1943	\$0.1943	\$0.1943	\$0.1943	\$0.1943
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181
Average Use	50	100	108	148	200	300	400
Block Break	50	50	50	50	50	50	50
Head Block	50	50	50	50	50	50	50
Tail Block	0	50	58	98	150	250	350
GAF \$	\$66.07	\$132.14	\$142.71	\$195.57	\$264.28	\$396.42	\$528.56
LDAF \$	\$0.91	\$1.81	\$1.95	\$2.68	\$3.62	\$5.43	\$7.24
Head Block \$	\$18.86	\$18.86	\$18.86	\$18.86	\$18.86	\$18.86	\$18.86
Tail Block \$	\$0.00	\$9.72	\$11.27	\$19.04	\$29.15	\$48.58	\$68.01
Customer Charge	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14	\$5.14
Total Bill	\$91	\$168	\$180	\$241	\$321	\$474	\$628
Variance	\$4	\$8	\$8	\$11	\$15	\$23	\$30
Percent Variance	4.2%	4.5%	4.6%	4.7%	4.7%	4.8%	4.8%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Residential Seasonal Customer (R5)

November 06 - April 07 (Peak CGA effective 11/1/06)

Avg. Winter
Month Peak Month

Average Monthly Use per Customer - Therms	10	15	16	18	20	30	40
Cust. Charge	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93
Headblock	\$1.0932	\$1.0932	\$1.0932	\$1.0932	\$1.0932	\$1.0932	\$1.0932
Tailblock	\$0.7506	\$0.7506	\$0.7506	\$0.7506	\$0.7506	\$0.7506	\$0.7506
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225	\$0.0225
Average Use	10	15	16	18	20	30	40
Block Break	25	25	25	25	25	25	25
Head Block	10	15	16	18	20	25	25
Tail Block	0	0	0	0	0	5	15
GAF \$	\$13.93	\$20.90	\$22.29	\$25.07	\$27.86	\$41.79	\$55.72
LDAF \$	\$0.23	\$0.34	\$0.36	\$0.41	\$0.45	\$0.68	\$0.90
Head Block \$	\$10.93	\$16.40	\$17.49	\$19.68	\$21.86	\$27.33	\$27.33
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.75	\$11.26
Customer Charge	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93
Total Bill	\$31	\$44	\$46	\$51	\$56	\$79	\$101

November 05 - April 06 (Average Peak)

Cust. Charge	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93
Headblock	\$1.0932	\$1.0932	\$1.0932	\$1.0932	\$1.0932	\$1.0932	\$1.0932
Tailblock	\$0.7506	\$0.7506	\$0.7506	\$0.7506	\$0.7506	\$0.7506	\$0.7506
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181	\$0.0181
Average Use	10	15	16	18	20	30	40
Block Break	25	25	25	25	25	25	25
Head Block	10	15	16	18	20	25	25
Tail Block	0	0	0	0	0	5	15
GAF \$	\$13.21	\$19.82	\$21.14	\$23.79	\$26.43	\$39.64	\$52.86
LDAF \$	\$0.18	\$0.27	\$0.29	\$0.33	\$0.36	\$0.54	\$0.72
Head Block \$	\$10.93	\$16.40	\$17.49	\$19.68	\$21.86	\$27.33	\$27.33
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.75	\$11.26
Customer Charge	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93
Total Bill	\$30	\$42	\$45	\$50	\$55	\$77	\$98
Variance	\$1	\$1	\$1	\$1	\$2	\$2	\$3
Percent Variance	2.5%	2.7%	2.7%	2.8%	2.8%	3.0%	3.1%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Commercial G41 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	50	100	234	350	500	600	700
Cust. Charge	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37
Headblock	\$0.4669	\$0.4669	\$0.4669	\$0.4669	\$0.4669	\$0.4669	\$0.4669
Tailblock	\$0.4466	\$0.4466	\$0.4466	\$0.4466	\$0.4466	\$0.4466	\$0.4466
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135
Average Use	50	100	234	350	500	600	700
Block Break	240	240	240	240	240	240	240
Head Block	50	100	234	240	240	240	240
Tail Block	0	0	0	110	260	360	460
GAF \$	\$69.65	\$139.30	\$325.96	\$487.55	\$696.50	\$835.80	\$975.10
LDAF \$	\$0.68	\$1.35	\$3.16	\$4.73	\$6.75	\$8.10	\$9.45
Head Block \$	\$23.35	\$46.69	\$109.25	\$112.06	\$112.06	\$112.06	\$112.06
Tail Block \$	\$0.00	\$0.00	\$0.00	\$49.13	\$116.12	\$160.78	\$205.44
Customer Charge	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37
Total Bill	\$104	\$198	\$449	\$664	\$942	\$1,127	\$1,312

November 05 - April 06 (Average Peak)

Cust. Charge	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37
Headblock	\$0.4669	\$0.4669	\$0.4669	\$0.4669	\$0.4669	\$0.4669	\$0.4669
Tailblock	\$0.4466	\$0.4466	\$0.4466	\$0.4466	\$0.4466	\$0.4466	\$0.4466
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071
Average Use	50	100	234	350	500	600	700
Block Break	240	240	240	240	240	240	240
Head Block	50	100	234	240	240	240	240
Tail Block	0	0	0	110	260	360	460
GAF \$	\$66.07	\$132.14	\$309.21	\$462.49	\$660.70	\$792.84	\$924.98
LDAF \$	\$0.36	\$0.71	\$1.66	\$2.49	\$3.55	\$4.26	\$4.97
Head Block \$	\$23.35	\$46.69	\$109.25	\$112.06	\$112.06	\$112.06	\$112.06
Tail Block \$	\$0.00	\$0.00	\$0.00	\$49.13	\$116.12	\$160.78	\$205.44
Customer Charge	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37
Total Bill	\$100	\$190	\$430	\$637	\$903	\$1,080	\$1,258
Variance	\$4	\$8	\$18	\$27	\$39	\$47	\$55
Percent Variance	3.9%	4.1%	4.2%	4.3%	4.3%	4.3%	4.3%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Commercial G42 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter Month	Peak Month			
Average Monthly Use per Customer - Therms	500	1,000	3,122	4,600	7,000	10,000	15,000
Cust. Charge	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38
Headblock	\$0.3165	\$0.3165	\$0.3165	\$0.3165	\$0.3165	\$0.3165	\$0.3165
Tailblock	\$0.2960	\$0.2960	\$0.2960	\$0.2960	\$0.2960	\$0.2960	\$0.2960
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135
Average Use	500	1,000	3,122	4,600	7,000	10,000	15,000
Block Break	2,800	2,800	2,800	2,800	2,800	2,800	2,800
Head Block	500	1,000	2,800	2,800	2,800	2,800	2,800
Tail Block	0	0	322	1,800	4,200	7,200	12,200
GAF \$	\$696.50	\$1,393.00	\$4,348.95	\$6,407.80	\$9,751.00	\$13,930.00	\$20,895.00
LDAF \$	\$6.75	\$13.50	\$42.15	\$62.10	\$94.50	\$135.00	\$202.50
Head Block \$	\$158.25	\$316.50	\$886.20	\$886.20	\$886.20	\$886.20	\$886.20
Tail Block \$	\$0.00	\$0.00	\$95.31	\$532.80	\$1,243.20	\$2,131.20	\$3,611.20
Customer Charge	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38
Total Bill	\$872	\$1,733	\$5,383	\$7,899	\$11,985	\$17,093	\$25,605

November 05 - April 06 (Average Peak)

Cust. Charge	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38
Headblock	\$0.3165	\$0.3165	\$0.3165	\$0.3165	\$0.3165	\$0.3165	\$0.3165
Tailblock	\$0.2960	\$0.2960	\$0.2960	\$0.2960	\$0.2960	\$0.2960	\$0.2960
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071
Average Use	500	1,000	3,122	4,600	7,000	10,000	15,000
Block Break	2,800	2,800	2,800	2,800	2,800	2,800	2,800
Head Block	500	1,000	2,800	2,800	2,800	2,800	2,800
Tail Block	0	0	322	1,800	4,200	7,200	12,200
GAF \$	\$660.70	\$1,321.40	\$4,125.41	\$6,078.44	\$9,249.80	\$13,214.00	\$19,821.00
LDAF \$	\$3.55	\$7.10	\$22.17	\$32.66	\$49.70	\$71.00	\$106.50
Head Block \$	\$158.25	\$316.50	\$886.20	\$886.20	\$886.20	\$886.20	\$886.20
Tail Block \$	\$0.00	\$0.00	\$95.31	\$532.80	\$1,243.20	\$2,131.20	\$3,611.20
Customer Charge	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38
Total Bill	\$833	\$1,655	\$5,139	\$7,540	\$11,439	\$16,313	\$24,435
Variance	\$39	\$78	\$244	\$359	\$546	\$780	\$1,170
Percent Variance	4.7%	4.7%	4.7%	4.8%	4.8%	4.8%	4.8%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Commercial G43 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter Month	Peak Month			
Average Monthly Use per Customer - Therms	5,000	10,000	16,175	21,200	30,000	40,000	50,000
Cust. Charge	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13
Headblock	\$0.3103	\$0.3103	\$0.3103	\$0.3103	\$0.3103	\$0.3103	\$0.3103
Tailblock	\$0.2851	\$0.2851	\$0.2851	\$0.2851	\$0.2851	\$0.2851	\$0.2851
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135
Average Use	5,000	10,000	16,175	21,200	30,000	40,000	50,000
Block Break	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Head Block	5,000	10,000	16,175	21,200	25,000	25,000	25,000
Tail Block	0	0	0	0	5,000	15,000	25,000
GAF \$	\$6,965.00	\$13,930.00	\$22,531.78	\$29,531.60	\$41,790.00	\$55,720.00	\$69,650.00
LDAF \$	\$67.50	\$135.00	\$218.36	\$286.20	\$405.00	\$540.00	\$675.00
Head Block \$	\$1,551.50	\$3,103.00	\$5,019.10	\$6,578.36	\$7,757.50	\$7,757.50	\$7,757.50
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$1,425.50	\$4,276.50	\$7,127.50
Customer Charge	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13
Total Bill	\$8,633	\$17,217	\$27,818	\$36,445	\$51,427	\$68,343	\$85,259

November 05 - April 06 (Average Peak)

Cust. Charge	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13
Headblock	\$0.3103	\$0.3103	\$0.3103	\$0.3103	\$0.3103	\$0.3103	\$0.3103
Tailblock	\$0.2851	\$0.2851	\$0.2851	\$0.2851	\$0.2851	\$0.2851	\$0.2851
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071
Average Use	5,000	10,000	16,175	21,200	30,000	40,000	50,000
Block Break	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Head Block	5,000	10,000	16,175	21,200	25,000	25,000	25,000
Tail Block	0	0	0	0	5,000	15,000	25,000
GAF \$	\$6,607.00	\$13,214.00	\$21,373.65	\$28,013.68	\$39,642.00	\$52,856.00	\$66,070.00
LDAF \$	\$35.50	\$71.00	\$114.84	\$150.52	\$213.00	\$284.00	\$355.00
Head Block \$	\$1,551.50	\$3,103.00	\$5,019.10	\$6,578.36	\$7,757.50	\$7,757.50	\$7,757.50
Tail Block \$	\$0.00	\$0.00	\$0.00	\$0.00	\$1,425.50	\$4,276.50	\$7,127.50
Customer Charge	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13	\$49.13
Total Bill	\$8,243	\$16,437	\$26,557	\$34,792	\$49,087	\$65,223	\$81,359
Variance	\$390	\$780	\$1,262	\$1,654	\$2,340	\$3,120	\$3,900
Percent Variance	4.7%	4.7%	4.8%	4.8%	4.8%	4.8%	4.8%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Commercial G51 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter				
			Month	Peak Month			
Average Monthly Use per Customer - Therms	100	250	418	497	1,000	2,000	5,000
Cust. Charge	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37
Headblock	\$0.4111	\$0.4111	\$0.4111	\$0.4111	\$0.4111	\$0.4111	\$0.4111
Tailblock	\$0.3911	\$0.3911	\$0.3911	\$0.3911	\$0.3911	\$0.3911	\$0.3911
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135
Average Use	100	250	418	497	1,000	2,000	5,000
Block Break	400	400	400	400	400	400	400
Head Block	100	250	400	400	400	400	400
Tail Block	0	0	18	97	600	1,600	4,600
GAF \$	\$139.30	\$348.25	\$582.27	\$692.32	\$1,393.00	\$2,786.00	\$6,965.00
LDAF \$	\$1.35	\$3.38	\$5.64	\$6.71	\$13.50	\$27.00	\$67.50
Head Block \$	\$41.11	\$102.78	\$164.44	\$164.44	\$164.44	\$164.44	\$164.44
Tail Block \$	\$0.00	\$0.00	\$7.04	\$37.94	\$234.66	\$625.76	\$1,799.06
Customer Charge	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37
Total Bill	\$192	\$465	\$770	\$912	\$1,816	\$3,614	\$9,006

November 05 - April 06 (Average Peak)

Cust. Charge	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37
Headblock	\$0.4111	\$0.4111	\$0.4111	\$0.4111	\$0.4111	\$0.4111	\$0.4111
Tailblock	\$0.3911	\$0.3911	\$0.3911	\$0.3911	\$0.3911	\$0.3911	\$0.3911
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071
Average Use	100	250	418	497	1,000	2,000	5,000
Block Break	400	400	400	400	400	400	400
Head Block	100	250	400	400	400	400	400
Tail Block	0	0	18	97	600	1,600	4,600
GAF \$	\$132.14	\$330.35	\$552.35	\$656.74	\$1,321.40	\$2,642.80	\$6,607.00
LDAF \$	\$0.71	\$1.78	\$2.97	\$3.53	\$7.10	\$14.20	\$35.50
Head Block \$	\$41.11	\$102.78	\$164.44	\$164.44	\$164.44	\$164.44	\$164.44
Tail Block \$	\$0.00	\$0.00	\$7.04	\$37.94	\$234.66	\$625.76	\$1,799.06
Customer Charge	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37	\$10.37
Total Bill	\$184	\$445	\$737	\$873	\$1,738	\$3,458	\$8,616
Variance	\$8	\$20	\$33	\$39	\$78	\$156	\$390
Percent Variance	4.2%	4.4%	4.4%	4.4%	4.5%	4.5%	4.5%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Commercial G52 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter Month	Peak Month			
Average Monthly Use per Customer - Therms	500	1,000	3,716	4,184	10,000	15,000	20,000
Cust. Charge	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38
Headblock	\$0.3246	\$0.3246	\$0.3246	\$0.3246	\$0.3246	\$0.3246	\$0.3246
Tailblock	\$0.3041	\$0.3041	\$0.3041	\$0.3041	\$0.3041	\$0.3041	\$0.3041
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135
Average Use	500	1,000	3,716	4,184	10,000	15,000	20,000
Block Break	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Head Block	500	1,000	2,000	2,000	2,000	2,000	2,000
Tail Block	0	0	1,716	2,184	8,000	13,000	18,000
GAF \$	\$696.50	\$1,393.00	\$5,176.39	\$5,828.31	\$13,930.00	\$20,895.00	\$27,860.00
LDAF \$	\$6.75	\$13.50	\$50.17	\$56.48	\$135.00	\$202.50	\$270.00
Head Block \$	\$162.30	\$324.60	\$649.20	\$649.20	\$649.20	\$649.20	\$649.20
Tail Block \$	\$0.00	\$0.00	\$521.84	\$664.15	\$2,432.80	\$3,953.30	\$5,473.80
Customer Charge	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38
Total Bill	\$876	\$1,741	\$6,408	\$7,209	\$17,157	\$25,710	\$34,263

November 05 - April 06 (Average Peak)

Cust. Charge	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38
Headblock	\$0.3246	\$0.3246	\$0.3246	\$0.3246	\$0.3246	\$0.3246	\$0.3246
Tailblock	\$0.3041	\$0.3041	\$0.3041	\$0.3041	\$0.3041	\$0.3041	\$0.3041
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071
Average Use	500	1,000	3,716	4,184	10,000	15,000	20,000
Block Break	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Head Block	500	1,000	2,000	2,000	2,000	2,000	2,000
Tail Block	0	0	1,716	2,184	8,000	13,000	18,000
GAF \$	\$660.70	\$1,321.40	\$4,910.32	\$5,528.74	\$13,214.00	\$19,821.00	\$26,428.00
LDAF \$	\$3.55	\$7.10	\$26.38	\$29.71	\$71.00	\$106.50	\$142.00
Head Block \$	\$162.30	\$324.60	\$649.20	\$649.20	\$649.20	\$649.20	\$649.20
Tail Block \$	\$0.00	\$0.00	\$521.84	\$664.15	\$2,432.80	\$3,953.30	\$5,473.80
Customer Charge	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38	\$10.38
Total Bill	\$837	\$1,663	\$6,118	\$6,882	\$16,377	\$24,540	\$32,703
Variance	\$39	\$78	\$290	\$326	\$780	\$1,170	\$1,560
Percent Variance	4.7%	4.7%	4.7%	4.7%	4.8%	4.8%	4.8%

Colonial Gas - Cape Cod Division

Monthly Bill Impact for an Average Commercial G53 Customer

November 06 - April 07 (Peak CGA effective 11/1/06)

			Avg. Winter Month	Peak Month			
Average Monthly Use per Customer - Therms	1,000	15,000	44,406	76,777	80,000	100,000	125,000
Cust. Charge	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48
Headblock	\$0.3015	\$0.3015	\$0.3015	\$0.3015	\$0.3015	\$0.3015	\$0.3015
Tailblock	\$0.2762	\$0.2762	\$0.2762	\$0.2762	\$0.2762	\$0.2762	\$0.2762
CGA	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930	\$1.3930
LDAF	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135	\$0.0135
Average Use	1,000	15,000	44,406	76,777	80,000	100,000	125,000
Block Break	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Head Block	1,000	15,000	35,000	35,000	35,000	35,000	35,000
Tail Block	0	0	9,406	41,777	45,000	65,000	90,000
GAF \$	\$1,393.00	\$20,895.00	\$61,857.56	\$106,950.36	\$111,440.00	\$139,300.00	\$174,125.00
LDAF \$	\$13.50	\$202.50	\$599.48	\$1,036.49	\$1,080.00	\$1,350.00	\$1,687.50
Head Block \$	\$301.50	\$4,522.50	\$10,552.50	\$10,552.50	\$10,552.50	\$10,552.50	\$10,552.50
Tail Block \$	\$0.00	\$0.00	\$2,597.94	\$11,538.81	\$12,429.00	\$17,953.00	\$24,858.00
Customer Charge	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48
Total Bill	\$1,757	\$25,669	\$75,657	\$130,128	\$135,551	\$169,205	\$211,272

November 05 - April 06 (Average Peak)

Cust. Charge	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48
Headblock	\$0.3015	\$0.3015	\$0.3015	\$0.3015	\$0.3015	\$0.3015	\$0.3015
Tailblock	\$0.2762	\$0.2762	\$0.2762	\$0.2762	\$0.2762	\$0.2762	\$0.2762
CGA	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214	\$1.3214
LDAF	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071	\$0.0071
Average Use	1,000	15,000	44,406	76,777	80,000	100,000	125,000
Block Break	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Head Block	1,000	15,000	35,000	35,000	35,000	35,000	35,000
Tail Block	0	0	9,406	41,777	45,000	65,000	90,000
GAF \$	\$1,321.40	\$19,821.00	\$58,678.09	\$101,453.13	\$105,712.00	\$132,140.00	\$165,175.00
LDAF \$	\$7.10	\$106.50	\$315.28	\$545.12	\$568.00	\$710.00	\$887.50
Head Block \$	\$301.50	\$4,522.50	\$10,552.50	\$10,552.50	\$10,552.50	\$10,552.50	\$10,552.50
Tail Block \$	\$0.00	\$0.00	\$2,597.94	\$11,538.81	\$12,429.00	\$17,953.00	\$24,858.00
Customer Charge	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48	\$49.48
Total Bill	\$1,679	\$24,499	\$72,193	\$124,139	\$129,311	\$161,405	\$201,522
Variance	\$78	\$1,170	\$3,464	\$5,989	\$6,240	\$7,800	\$9,750
Percent Variance	4.6%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%